Agenda

Board of Trustees
Regular Meeting
Location: Center for Advanced Technical Studies
Video Livestream: https://www.youtube.com/watch?v=6Q4qW6NXPyE

November 21, 2022

1. Call to order at 6:00 p.m.

2. Approval of the agenda

3. Enter Executive Session to consider the following:
    a. Selected employment items (Exhibit A) (Action)
    b. Selected employment items (Exhibit B) (Information Only)
    c. Legal advice regarding contractual matter for Chapin High School stadium (Exhibit C)
    d. Legal advice regarding C.A. No. 2021-CP-32-03699
    e. Legal advice regarding Procurement Audit

4. Call to order and convene regular meeting at 7:00 p.m.

5. Welcoming remarks – Dr. Akil Ross, Sr., Superintendent

6. Invocation – Cathy Huddle, Board of Trustees

7. Pledge of Allegiance – Cathy Huddle, Board of Trustees

8. Ceremonial swearing-in of new board members

9. Election of Board Officers

10. Superintendent's Report
    a. District FOCUS: Vision, Mission, and Goals Update
    b. American Education Week Recognition
    c. Monthly Financial Update – September (Exhibit D)
    d. ESSER Quarterly Update (Exhibit E)
    e. Financial Recovery Plan Recommendations (Exhibit F)
    f. Shop Local Campaign Update

11. Approval of the minutes of the October 24, 2022, board meeting

12. Public Participation*

ACTION AGENDA

13. Action as Necessary or Appropriate on Matters Discussed in Executive Session

14. Certification of Delegates for the 2022 Delegate Assembly (Exhibit G)

DISCUSSION AGENDA

15. Discussion of Proposed 2023-2024 School Year Calendar (Exhibit H)

16. Update on Chapin High School Stadium Project

17. Discussion and First Reading on proposed revisions to Board Policy BDE "Board Committees" (Exhibit I)

18. Discussion and First Reading on proposed revisions to Board Policy DI/DIE "Fiscal Accounting/Audits" (Exhibit J)

19. Discussion and First Reading on proposed revisions to Board Policy IMDB "Flag Displays"; proposed revisions to Board Policy IHAC "Social Studies Education"; and proposed new Board Policy IMDA "Patriotic Exercises" (Exhibit K)

20. Adjourn

INFORMATION AGENDA

21. Revisions to Administrative Rule AR KEC-R "Public Concerns and Complaints About Instructional Resources (Exhibit L)

22. Waiver of Online Testing Requirements (Exhibit M)

23. 45-Day Enrollment Report (Exhibit N)

24. The next regular scheduled board meeting will be December 12, 2022, at the Center for Advanced Technical Studies.

* The Board welcomes and encourages public participation. However, the privilege of addressing the Board does not include the ability to make personal attacks on any Board Member, district employee, or other member of the public. We respectfully ask that you adhere to the procedures and the decorum provided in board policy BEDH "Public Participation at Meetings". Your comments should be limited to three minutes and must remain on either the topic noted on your sign-in form or a listed agenda item. Questions asked during public participation will be handled in accordance with board policy BEDH.

Minutes/October 24, 2022

The Board of Trustees of School District Five of Lexington and Richland Counties met at the Center for Advanced Technical Studies with the following members present:

Mrs. Rebecca Blackburn Hines
Mrs. Nikki Gardner, Secretary
Mrs. Jan Hammond, Chair
Mr. Matt Hogan
Mrs. Catherine Huddle
Mr. Ken Loveless, Vice Chair
Mrs. Tifani Moore
Dr. Akil Ross, Superintendent

The following staff were in attendance:

Dr. Michael Harris, Chief Student Services and Planning Officer
Mrs. Anna Miller, Chief of Academics and Administration Officer
Ms. Maddison Paul, Chief Financial Officer
Mrs. Amanda Taylor, Director of Communications
Dr. Tamara Turner, Chief Human Resources Officer
Mr. Dave Weissman, Executive Director of Operations

A livestream video link was provided to the public as a viewing option for the October 24, 2022, board meeting.

Chair Hammond called the regular meeting to order and gave welcoming remarks.

Matt Hogan, Board of Trustees, gave the Invocation and Pledge of Allegiance.

Mrs. Jan Hammond, Board Chair, was recognized for retiring after sixteen years of service on the Board.

During the Superintendent's Report, Dr. Ross presented updates on Vision, Mission, Outcomes and Feedback, Ms. Maddison Paul, Chief Financial Officer, presented a Monthly Financial Update for August (Exhibit E); Ms. Sara Wheeler provided a Magnet and Choice Update; Mr. Dana Catoe, Safety Officer, and Dr. Michael Harris, Chief of Student Services and Planning, provided a Reunification Update; and Dr. Vann Holden, Director of Accountability, presented a School Report Card Ratings Update.

During the public participation, Hugh Ryan spoke and thanked the Board for their service.

The Board presented for discussion:

- The formation of a Board Audit Committee and the Selection Process for Internal Auditor (Exhibit I).
- June 30, 2022, Fund Balance Analysis with Assignment Recommendations (Exhibit J).

Record of Voting

SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of October 24, 2022

		BLACKBURN HINES	GARDNER	HAMMOND	HOGAN	HUDDLE	LOVELESS	MOORE
1.	M. Huddle S. Moore Approve the agenda.	X	X	X	X	X	X	X
2.	M. Loveless S. Huddle I make the motion to enter executive session to consider the following: a.) Selected employment items (Exhibit A) (Action); b.) Selected employment items (Exhibit B) (Information Only); c.) Selected employment items (Exhibit C) (Action); d.) Contractual Matter regarding ESS Substitute Services (Exhibit D); e.) Contractual Matter regarding Forensic Strategic Solutions; f). Legal advice regarding Active Lawsuits.	X	X	X	X	X	X	X
3.	M. Loveless S. Huddle I move that we approve the minutes of the October 10, 2022, board meeting.	X	X	X	AB	X	X	AB
4.	M. Loveless S. Huddle I move that we approve the selected employment items as shown in Exhibit A for action.	X	X	X	X	X	X	X
5.	M. Loveless S. Huddle I move that we approve the selected employment items as shown in Exhibit C for action.	X	X	X	X	X	X	X

A = Absent
AB = Abstain
N = No
X = Yes
R = Recuse

SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of October 24, 2022

		BLACKBURN HINES	GARDNER	HAMMOND	HOGAN	HUDDLE	LOVELESS	MOORE
6.	M. Loveless S. Hogan I make the motion pursuant to Executive Session item 3(d) Contractual Matter regarding ESS Substitute Services as shown in Exhibit D. I move that the Board approves an amendment to the current ESS Substitute Services Contract as shown in Exhibit D, to prefill substitutes in schools with low fill rates.	X	X	X	X	X	X	X
7.	M. Moore S. Huddle I move that the Board approves the textbook adoption for Physical Education I as shown in Exhibit F.	X	X	X	X	X	X	X
8.	M. Hogan S. Moore I make the motion that the Board approves the Irmo High School Preliminary Master Site Plan and Phase I Schematic at shown in Exhibit G.	X	X	X	X	X	X	X
9.	M. Loveless S. Huddle As shown in Exhibit G, I move that the Board approves the assignment of $3.5 million of the fund balance as of June 30, 2022 to the Irmo High School construction which is a carryover from FY 2021.	X	X	X	X	X	X	X
10.	M. Loveless S. Hogan As shown in Exhibit H, I move that the Board approves the restructuring of the Office of Student Services and Planning to include the creation of a Director of Student Services, Lead Safety Officer, and Secretary III positions. This is done	X	X	X	X	X	X	X

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SCHOOL DISTRICT FIVE
OF
LEXINGTON AND RICHLAND COUNTIES

Meeting of October 24, 2022

		BLACKBURN HINES	GARDNER	HAMMOND	HOGAN	HUDDLE	LOVELESS	MOORE
	to create a support and implementation system-wide of evidence-based prevention, intervention, and a recovery program.							
11.	M. Gardner S. Moore I make the motion that the Board approve the administration's recommendation for the assignment of the employee appreciation gift in the amount of $3,000,000.00 dollars as shown in Exhibit J for permanent employees in a permanent position as of November 1, 2022, to receive a onetime gift of $1,000.00 during American Education Week.	X	X	X	X	X	X	X
12.	M. Hogan S. Moore Adjourn at 10:03 p.m.	X	X	X	X	X	X	X

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EXHIBIT D

MEMORANDUM

To: Members of the Board of Trustees

From: Maddison Paul,
Chief Financial Officer

Date: November 17, 2022

Re: November 21, 2022 Board Meeting
Superintendent's Report
Monthly Financial Reports – September 2022

Attached for your information are the revenue and expenditure reports through September 2022.

Attachments

SCHOOL DISTRICT 5 OF LEXINGTON & RICHLAND COUNTIES
GENERAL FUND
MONTHLY REVENUE SUMMARY
FOR THE PERIOD ENDING SEPTEMBER 30, 2022

	BUDGET	ACTUAL YEAR TO DATE	% Received	as of 9/30/2021
LOCAL SOURCES				
Property Taxes - Operations & Delinquent	**74,006,640**	**4,905,317**	6.63%	**4,680,884**
Property Taxes - Penalties & Interest	**415,633**	**62,090**	14.94%	**60,351**
Revenue in Lieu of Taxes (FILOT)	**1,316,061**	**-**	0.00%	**-**
Tuition - Out of District	**5,000**	**275**	5.50%	**2,651**
Rentals	**120,000**	**14,959**	12.47%	**5,810**
Medicaid	**150,000**	**51,607**	34.40%	**57,015**
Interest on Investments	**50,000**	**274,695**	549.39%	**12,166**
Other Local Revenue	**285,000**	**39,222**	13.76%	**128,524**
TOTAL - LOCAL SOURCES	76,348,334	5,348,164	7.00%	4,947,402
STATE SOURCES				
Education Finance Act (EFA)	**68,249,445**	**17,026,635**	24.95%	**10,716,118**
State Fringe Benefits	**-**	**-**		**5,067,931**
Retiree Health Insurance	**6,179,835**	**1,362,747**	22.05%	**1,364,029**
State Aid to Classrooms - Teacher Salary	**-**	**-**		**-**
Property Tax Relief - Tier I (1996: $100,000)	**10,580,071**	**-**	0.00%	**-**
Homestead Exemption - Tier II (Seniors Age 65+)	**1,758,200**	**-**	0.00%	**-**
Homestead Exemption - Tier III - (Act 388)	**33,956,870**	**-**	0.00%	**227,078**
Merchant's Inventory Tax	**213,955**	**53,489**	25.00%	**53,489**
School Bus Drivers' Salaries/Fringes	**1,482,722**	**59,655**	4.02%	**64,500**
Manufacturer's Depr. Reimbursement & Motor Carrier	**572,460**	**100,953**	17.63%	**94,264**
PEBA Credits	**1,190,410**	**-**	0.00%	**-**
Other State Revenue	**-**	**13,956**		**16,625**
Teacher Step	**-**	**-**		**-**
TOTAL - STATE SOURCES	124,183,968	18,617,435	14.99%	17,604,033
OTHER FINANCING SOURCES				
E I A-State Aid to Classrooms	**11,849,288**	**3,001,466**	25.33%	**1,048,624**
Indirect Cost - Special Revenue Funds	**100,000**	**14,738**	14.74%	**69,479**
Sale of Fixed Assets	**-**	**6,815**		**17,311**
TOTAL OTHER FINANCING SOURCES	11,949,288	3,023,018	25.30%	1,135,414
OPERATIONAL BALANCE TRANSFER				
TOTAL REVENUES THROUGH 9/30/2022	**$ 212,481,590**	**$ 26,988,617**	**12.70%**	
TOTAL REVENUES THROUGH 9/30/2021	**$ 204,968,206**	**$ 23,686,849**	**11.56%**	

SCHOOL DISTRICT 5 OF LEXINGTON & RICHLAND COUNTIES
GENERAL FUND
MONTHLY EXPENDITURE SUMMARY
FOR THE PERIOD ENDING SEPTEMBER 30, 2022

	ORIGINAL BUDGET	ADJUSTED BUDGET	ACTUAL YEAR TO DATE	% Expended	as of 9/30/2021
SALARIES AND FRINGE					
Instructional	$ 119,240,477	$ 119,240,477	$ 15,274,751	12.81%	14,662,687
Support & Community Services	66,392,465	66,392,465	12,844,122	19.35%	12,412,115
Subtotal	185,632,942	185,632,942	28,118,873	15.15%	27,074,802
CONTRACTUAL SERVICES & Oth. Obj.					
Instructional	3,498,172	3,507,540	202,011	5.76%	346,463
Support & Community Services	13,515,274	13,463,393	3,528,304	26.21%	3,838,372
Subtotal	17,013,446	16,970,933	3,730,315	21.98%	4,184,835
SUPPLIES AND MATERIALS					
Instructional	1,650,829	1,634,411	700,547	42.86%	692,610
Support & Community Services	7,799,387	7,851,318	1,635,149	20.83%	1,694,297
Subtotal	9,450,216	9,485,729	2,335,696	24.62%	2,386,907
EQUIPMENT					
Instructional	440	7,440	-		-
Support & Community Services	96,649	96,649	6,929	7.17%	34,459
Subtotal	97,089	104,089	6,929	6.66%	34,459
TRANSFERS					
Pmts to Other Govt Entities-Per Proviso	20,000	20,000	21,556	107.78%	15,809
Food Service	267,897	267,897	-	0.00%	-
	287,897	287,897	21,556	7.49%	15,809
OPERATIONAL BALANCE					
TOTAL EXPENDITURES THROUGH 9/30/2022	$ 212,481,590	$ 212,481,590	$ 34,213,369	16.10%	
TOTAL EXPENDITURES THROUGH 9/30/2021	$ 195,794,553	$ 199,524,672	$ 33,696,813	16.89%	

School District Five of Lexington and Richland

Board Report Revenue

From Date: 7/1/2022 To Date: 9/30/2022

Fiscal Year: 2022-2023

☐ Include pre encumbrance ☑ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.000.0111001.0000.000	Ad Valorem Taxes - Lexington	($37,848,007.00)	$0.00	($37,848,007.00)	($404,734.62)	($404,734.62)	($37,443,272.38)	$0.00	($37,443,272.38)	98.93%
100.000.0111002.0000.000	Ad Valorem Taxes - Richland	($19,438,832.00)	$0.00	($19,438,832.00)	$31,989.20	$31,989.20	($19,470,821.20)	$0.00	($19,470,821.20)	100.16%
100.000.0112001.0000.000	Vehicle Taxes - Lexington	($7,710,960.00)	$0.00	($7,710,960.00)	($2,130,645.29)	($2,130,645.29)	($5,580,314.71)	$0.00	($5,580,314.71)	72.37%
100.000.0112002.0000.000	Vehicle Taxes - Richland	($7,200,512.00)	$0.00	($7,200,512.00)	($2,022,135.11)	($2,022,135.11)	($5,178,376.89)	$0.00	($5,178,376.89)	71.92%
100.000.0113001.0000.000	Delinquent Taxes - Lexington	($963,839.00)	$0.00	($963,839.00)	($197,723.74)	($197,723.74)	($766,115.26)	$0.00	($766,115.26)	79.49%
100.000.0113002.0000.000	Delinquent Taxes - Richland	($844,490.00)	$0.00	($844,490.00)	($182,066.94)	($182,066.94)	($662,423.06)	$0.00	($662,423.06)	78.44%
100.000.0114001.0000.000	Penalties & Interest on Taxes - Lexington	($298,185.00)	$0.00	($298,185.00)	($29,705.77)	($29,705.77)	($268,479.23)	$0.00	($268,479.23)	90.04%
100.000.0114002.0000.000	Penalties & Interest on Taxes - Richland	($117,448.00)	$0.00	($117,448.00)	($32,384.08)	($32,384.08)	($85,063.92)	$0.00	($85,063.92)	72.43%
100.000.0115001.0000.000	Sales & Use Tax Credit - Lexington	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0115002.0000.000	Sales & Use Tax Credit - Richland	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0128001.0000.000	Revenue in Lieu of Taxes - Lexington	($1,316,061.00)	$0.00	($1,316,061.00)	$0.00	$0.00	($1,316,061.00)	$0.00	($1,316,061.00)	100.00%
100.000.0128002.0000.000	Revenue in Lieu of Taxes - Richland	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0131000.0000.000	Student Tuition Out of District	($5,000.00)	$0.00	($5,000.00)	($275.00)	($275.00)	($4,725.00)	$0.00	($4,725.00)	94.50%
100.000.0132000.0000.000	Tuition from Other LEAs for Regular Day School	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0151000.0000.000	Interest on Investments	($50,000.00)	$0.00	($50,000.00)	($271,537.74)	($271,537.74)	$221,537.74	$0.00	$221,537.74	-443.08%
100.000.0151001.0000.000	Interest - Lexington	$0.00	$0.00	$0.00	($3,145.74)	($3,145.74)	$3,145.74	$0.00	$3,145.74	0.00%
100.000.0151002.0000.000	Interest - Richland County	$0.00	$0.00	$0.00	($11.51)	($11.51)	$11.51	$0.00	$11.51	0.00%
100.000.0174000.0000.000	Student Fees	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0190000.0000.000	Other Revenues from Local Sources	$0.00	$0.00	$0.00	($60.00)	($60.00)	$60.00	$0.00	$60.00	0.00%
100.000.0191000.0000.000	Rentals	($120,000.00)	$0.00	($120,000.00)	($14,958.75)	($14,958.75)	($105,041.25)	$0.00	($105,041.25)	87.53%
100.000.0192000.0000.000	Private Donations	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0193000.0000.000	Medicaid	($150,000.00)	$0.00	($150,000.00)	($51,606.93)	($51,606.93)	($98,393.07)	$0.00	($98,393.07)	65.60%
100.000.0195000.0000.000	Refund of Prior Year	($45,000.00)	$0.00	($45,000.00)	$0.00	$0.00	($45,000.00)	$0.00	($45,000.00)	100.00%
100.000.0196000.0000.000	Printing Revenue	$0.00	$0.00	$0.00	($9,447.65)	($9,447.65)	$9,447.65	$0.00	$9,447.65	0.00%
100.000.0199200.0000.000	E-Rate Revenue	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0199300.0000.000	Insurance Proceeds	$0.00	$0.00	$0.00	($13,882.06)	($13,882.06)	$13,882.06	$0.00	$13,882.06	0.00%
100.000.0199400.0000.000	Receipt of Legal Settlements	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0199900.0000.000	Other Local Revenue	($240,000.00)	$0.00	($240,000.00)	($15,832.38)	($15,832.38)	($224,167.62)	$0.00	($224,167.62)	93.40%
100.000.0199901.0000.000	Other Local Revenue - Lexington	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0199902.0000.000	Other Local Revenue - Richland	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0199990.0000.000	Operational Balance	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0199999.0000.000	Operational Balance	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0310300.0000.000	STATE AID TO CLASSROOMS	$0.00	($68,249,445.00)	($68,249,445.00)	($17,026,635.39)	($17,026,635.39)	($51,222,809.61)	$0.00	($51,222,809.61)	75.05%
100.000.0313100.0000.000	SP Contracts	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%

Board Report Revenue

From Date: 7/1/2022 To Date: 9/30/2022

Fiscal Year: 2022-2023

☐ Include pre encumbrance ☑ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.000.0313200.0000.000	Home Schooling	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0316000.0000.000	School Bus Driver Salary	($1,418,222.00)	$0.00	($1,418,222.00)	$0.00	$0.00	($1,418,222.00)	$0.00	($1,418,222.00)	100.00%
100.000.0316100.0000.000	EAA Bus Driver Salary and Fringe	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0316200.0000.000	Workers Compensation School Bus Drivers	($64,500.00)	$0.00	($64,500.00)	($59,654.87)	($59,654.87)	($4,845.13)	$0.00	($4,845.13)	7.51%
100.000.0318000.0000.000	State Fringe Benefits	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0318100.0000.000	Retiree Health Insurance	($6,179,835.00)	$0.00	($6,179,835.00)	($1,362,747.36)	($1,362,747.36)	($4,817,087.64)	$0.00	($4,817,087.64)	77.95%
100.000.0318600.0000.000	State Aid to Classroom - Teacher Salary	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0319900.0000.000	State Other Scources	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0331000.0000.000	EFA Full Time Programs	($80,098,733.00)	$80,098,733.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0331100.0000.000	EFA - Kindergarten	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0331200.0000.000	EFA - Primary	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0331300.0000.000	EFA - Elementary	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0331400.0000.000	EFA - High School	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0331500.0000.000	EFA - Trainable Mentally Handicapped	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0331600.0000.000	EFA - Speech Handicapped	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0331700.0000.000	EFA - Homebound	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0332100.0000.000	EFA - Emotionally Handicapped	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0332200.0000.000	EFA - Educable Mentally Handicapped	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0332300.0000.000	EFA - Learning Disabilities	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0332400.0000.000	EFA - Hearing Handicapped	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0332500.0000.000	EFA - Visually Handicapped	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0332600.0000.000	EFA - Orthopedically Handicapped	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0332700.0000.000	EFA - Vocational	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0333100.0000.000	EFA - Autism	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0333200.0000.000	EFA - Gifted and Talented Education Pupils	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0333400.0000.000	EFA - Limited English Proficiency	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0335100.0000.000	EFA - Academic Assistance	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0335200.0000.000	EFA - Pupils in Poverty	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0335300.0000.000	EFA - DUAL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0337500.0000.000	EFA Education Foundation Supplement	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0339200.0000.000	EFA - NBC Excess EFA Formula	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0381000.0000.000	Local Property Tax Relief (Tier 1)	($10,580,071.00)	$0.00	($10,580,071.00)	$0.00	$0.00	($10,580,071.00)	$0.00	($10,580,071.00)	100.00%
100.000.0381002.0000.000	Local Property Tax Relief (Tier 1) - Richland	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0382000.0000.000	Homestead Exemption (Tier 2)	($1,758,200.00)	$0.00	($1,758,200.00)	$0.00	$0.00	($1,758,200.00)	$0.00	($1,758,200.00)	100.00%

Board Report Revenue

From Date: 7/1/2022 To Date: 9/30/2022

Fiscal Year: 2022-2023

☐ Include pre encumbrance ☑ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.000.0382002.0000.000	Homestead Exemption (Tier 2) - Richland	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0382500.0000.000	Property Tax Relief - Tier 3	($33,956,870.00)	$0.00	($33,956,870.00)	$0.00	$0.00	($33,956,870.00)	$0.00	($33,956,870.00)	100.00%
100.000.0383001.0000.000	Merchants Inventory Tax - Lexington	($194,013.00)	$0.00	($194,013.00)	($49,220.20)	($49,220.20)	($144,792.80)	$0.00	($144,792.80)	74.63%
100.000.0383002.0000.000	Merchants Inventory Tax - Richland	($19,942.00)	$0.00	($19,942.00)	($4,268.58)	($4,268.58)	($15,673.42)	$0.00	($15,673.42)	78.60%
100.000.0384001.0000.000	Manufacturers Depr. Reimbursement - Lexington	($296,231.00)	$0.00	($296,231.00)	$0.00	$0.00	($296,231.00)	$0.00	($296,231.00)	100.00%
100.000.0384002.0000.000	Manufacturers Depr. Reimbursement - Richland	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0389001.0000.000	Motor Carrier Vehicle Tax - Lexington	($211,525.00)	$0.00	($211,525.00)	($69,369.31)	($69,369.31)	($142,155.69)	$0.00	($142,155.69)	67.21%
100.000.0389002.0000.000	Motor Carrier Vehicle Tax - Richland	($64,704.00)	$0.00	($64,704.00)	($31,583.30)	($31,583.30)	($33,120.70)	$0.00	($33,120.70)	51.19%
100.000.0390000.0000.000	Other State Revenue	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0399000.0000.000	Revenue from Other State Sources	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0399200.0000.000	State Forest Commission Revenue	$0.00	$0.00	$0.00	($13,955.67)	($13,955.67)	$13,955.67	$0.00	$13,955.67	0.00%
100.000.0399300.0000.000	PEBA On-behalf Payments	($1,190,410.00)	$0.00	($1,190,410.00)	$0.00	$0.00	($1,190,410.00)	$0.00	($1,190,410.00)	100.00%
100.000.0399900.0000.000	Revenue from Other State Agency	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0499000.0000.000	Other Federal Revenue	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0500000.0000.000	Other Sources	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0520000.0000.000	Interfund Transfers	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0521000.0000.000	Transfer from General Fund	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0522000.0000.000	Transfer from Special Revenue	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0523000.0000.000	Transfer from EIA	$0.00	($11,849,288.00)	($11,849,288.00)	($3,001,465.95)	($3,001,465.95)	($8,847,822.05)	$0.00	($8,847,822.05)	74.67%
100.000.0525000.0000.000	Transfer from Building Fund	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0527000.0000.000	Transfer from Pupil Activity	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
100.000.0528000.0000.000	Transfer of Indirect Cost	($100,000.00)	$0.00	($100,000.00)	($14,737.65)	($14,737.65)	($85,262.35)	$0.00	($85,262.35)	85.26%
100.000.0530000.0000.000	Sale of Fixed Assets	$0.00	$0.00	$0.00	($6,814.67)	($6,814.67)	$6,814.67	$0.00	$6,814.67	0.00%
	FUND: General Fund - 100	($212,481,590.00)	$0.00	($212,481,590.00)	($26,988,617.06)	($26,988,617.06)	($185,492,972.94)	$0.00	($185,492,972.94)	87.30%
Grand Total:		($212,481,590.00)	$0.00	($212,481,590.00)	($26,988,617.06)	($26,988,617.06)	($185,492,972.94)	$0.00	($185,492,972.94)	87.30%

End of Report

School District Five of Lexington and Richland

Board Report Expenditures

From Date: 7/1/2022 To Date: 9/30/2022

Fiscal Year: 2022-2023

☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.111.1000000.0000.000	Salaries	$4,924,704.00	$0.00	$4,924,704.00	$614,912.22	$614,912.22	$4,309,791.78	$4,412,988.75	($103,196.97)	-2.10%
100.111.2000000.0000.000	Employee Benefits	$2,414,734.00	$0.00	$2,414,734.00	$303,827.62	$303,827.62	$2,110,906.38	$303,826.30	$1,807,080.08	74.84%
100.111.3000000.0000.000	Purchased Services	$55,640.00	$0.00	$55,640.00	$30,599.80	$30,599.80	$25,040.20	($114.75)	$25,154.95	45.21%
100.111.4000000.0000.000	Supplies and Materials	$43,614.00	$0.00	$43,614.00	$25,936.88	$25,936.88	$17,677.12	($3,267.88)	$20,945.00	48.02%
	FUNCTION: Kindergarten Programs - 111	$7,438,692.00	$0.00	$7,438,692.00	$975,276.52	$975,276.52	$6,463,415.48	$4,713,432.42	$1,749,983.06	23.53%
100.112.1000000.0000.000	Salaries	$14,337,596.00	$0.00	$14,337,596.00	$1,820,101.60	$1,820,101.60	$12,517,494.40	$12,783,422.68	($265,928.28)	-1.85%
100.112.2000000.0000.000	Employee Benefits	$6,497,026.00	$0.00	$6,497,026.00	$826,960.35	$826,960.35	$5,670,065.65	$824,842.70	$4,845,222.95	74.58%
100.112.3000000.0000.000	Purchased Services	$136,263.00	$0.00	$136,263.00	$33,956.89	$33,956.89	$102,306.11	$0.00	$102,306.11	75.08%
100.112.4000000.0000.000	Supplies and Materials	$213,052.00	$200.50	$213,252.50	$113,813.61	$113,813.61	$99,438.89	($12,079.42)	$111,518.31	52.29%
100.112.6000000.0000.000	Other Objects	$0.00	$799.50	$799.50	$799.50	$799.50	$0.00	$0.00	$0.00	0.00%
	FUNCTION: Primary Programs - 112	$21,183,937.00	$1,000.00	$21,184,937.00	$2,795,631.95	$2,795,631.95	$18,389,305.05	$13,596,185.96	$4,793,119.09	22.63%
100.113.1000000.0000.000	Salaries	$24,719,297.00	$0.00	$24,719,297.00	$3,024,180.63	$3,024,180.63	$21,695,116.37	$21,550,727.31	$144,389.06	0.58%
100.113.2000000.0000.000	Employee Benefits	$10,345,990.00	$0.00	$10,345,990.00	$1,356,936.94	$1,356,936.94	$8,989,053.06	$1,387,816.53	$7,601,236.53	73.47%
100.113.3000000.0000.000	Purchased Services	$182,151.00	$0.00	$182,151.00	$26,402.55	$26,402.55	$155,748.45	($210.00)	$155,958.45	85.62%
100.113.4000000.0000.000	Supplies and Materials	$391,917.00	$1,600.50	$393,517.50	$144,237.99	$144,237.99	$249,279.51	($10,205.23)	$259,484.74	65.94%
100.113.6000000.0000.000	Other Objects	$0.00	$799.50	$799.50	$799.50	$799.50	$0.00	$0.00	$0.00	0.00%
	FUNCTION: Elementary Programs - 113	$35,639,355.00	$2,400.00	$35,641,755.00	$4,552,557.61	$4,552,557.61	$31,089,197.39	$22,928,128.61	$8,161,068.78	22.90%
100.114.1000000.0000.000	Salaries	$19,688,552.00	$0.00	$19,688,552.00	$2,482,099.72	$2,482,099.72	$17,206,452.28	$17,140,749.91	$65,702.37	0.33%
100.114.2000000.0000.000	Employee Benefits	$7,986,576.00	$0.00	$7,986,576.00	$1,069,783.96	$1,069,783.96	$6,916,792.04	$1,073,702.61	$5,843,089.43	73.16%
100.114.3000000.0000.000	Purchased Services	$285,312.00	$0.00	$285,312.00	$42,320.07	$42,320.07	$242,991.93	$53,034.17	$189,957.76	66.58%
100.114.4000000.0000.000	Supplies and Materials	$554,466.00	($3,400.00)	$551,066.00	$235,563.32	$235,563.32	$315,502.68	$8,055.63	$307,447.05	55.79%
100.114.5000000.0000.000	Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$6,868.93	($6,868.93)	0.00%
100.114.6000000.0000.000	Other Objects	$0.00	$0.00	$0.00	$1,437.99	$1,437.99	($1,437.99)	($328.00)	($1,109.99)	0.00%
	FUNCTION: High School Programs - 114	$28,514,906.00	($3,400.00)	$28,511,506.00	$3,831,205.06	$3,831,205.06	$24,680,300.94	$18,282,083.25	$6,398,217.69	22.44%
100.115.1000000.0000.000	Salaries	$2,903,401.00	$0.00	$2,903,401.00	$413,332.01	$413,332.01	$2,490,068.99	$2,533,566.47	($43,497.48)	-1.50%
100.115.2000000.0000.000	Employee Benefits	$1,252,695.00	$0.00	$1,252,695.00	$181,423.38	$181,423.38	$1,071,271.62	$158,444.94	$912,826.68	72.87%
100.115.3000000.0000.000	Purchased Services	$28,888.00	$0.00	$28,888.00	$6,561.69	$6,561.69	$22,326.31	$7,079.55	$15,246.76	52.78%
100.115.4000000.0000.000	Supplies and Materials	$93,750.00	$0.00	$93,750.00	$38,183.52	$38,183.52	$55,566.48	$11,528.02	$44,038.46	46.97%
INCTION: Career and Technology Education (Vocational) Prog - 115		$4,278,734.00	$0.00	$4,278,734.00	$639,500.60	$639,500.60	$3,639,233.40	$2,710,618.98	$928,614.42	21.70%
100.118.1000000.0000.000	Salaries	$307,492.00	$0.00	$307,492.00	$45,332.73	$45,332.73	$262,159.27	$329,578.99	($67,419.72)	-21.93%
100.118.2000000.0000.000	Employee Benefits	$173,602.00	$0.00	$173,602.00	$24,470.55	$24,470.55	$149,131.45	$24,571.49	$124,559.96	71.75%
100.118.3000000.0000.000	Purchased Services	$1,563.00	$0.00	$1,563.00	$151.21	$151.21	$1,411.79	$0.00	$1,411.79	90.33%
100.118.4000000.0000.000	Supplies and Materials	$750.00	$0.00	$750.00	$0.00	$0.00	$750.00	$0.00	$750.00	100.00%

Board Report Expenditures

From Date: 7/1/2022 To Date: 9/30/2022

Fiscal Year: 2022-2023 ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
FUNCTION: Montessori Programs - 118		$483,407.00	$0.00	$483,407.00	$69,954.49	$69,954.49	$413,452.51	$354,150.48	$59,302.03	12.27%
100.121.1000000.0000.000	Salaries	$2,112,449.00	$0.00	$2,112,449.00	$309,030.53	$309,030.53	$1,803,418.47	$2,281,719.82	($478,301.35)	-22.64%
100.121.2000000.0000.000	Employee Benefits	$912,496.00	$0.00	$912,496.00	$137,173.99	$137,173.99	$775,322.01	$143,421.08	$631,900.93	69.25%
100.121.3000000.0000.000	Purchased Services	$125,000.00	$0.00	$125,000.00	$1,437.60	$1,437.60	$123,562.40	$580.00	$122,982.40	98.39%
100.121.4000000.0000.000	Supplies and Materials	$1,937.00	$0.00	$1,937.00	$26,718.56	$26,718.56	($24,781.56)	$26,100.06	($50,881.62)	-2626.83%
FUNCTION: Educable Mentally Handicapped - 121		$3,151,882.00	$0.00	$3,151,882.00	$474,360.68	$474,360.68	$2,677,521.32	$2,451,820.96	$225,700.36	7.16%
100.122.1000000.0000.000	Salaries	$465,214.00	$0.00	$465,214.00	$60,071.97	$60,071.97	$405,142.03	$437,203.81	($32,061.78)	-6.89%
100.122.2000000.0000.000	Employee Benefits	$188,970.00	$0.00	$188,970.00	$26,521.82	$26,521.82	$162,448.18	$26,438.41	$136,009.77	71.97%
100.122.3000000.0000.000	Purchased Services	$750.00	$0.00	$750.00	$246.73	$246.73	$503.27	$0.00	$503.27	67.10%
100.122.4000000.0000.000	Supplies and Materials	$1,998.00	$0.00	$1,998.00	$1,570.27	$1,570.27	$427.73	($390.62)	$818.35	40.96%
FUNCTION: Trainable Mentally Handicapped - 122		$656,932.00	$0.00	$656,932.00	$88,410.79	$88,410.79	$568,521.21	$463,251.60	$105,269.61	16.02%
100.123.3000000.0000.000	Purchased Services	$150.00	$0.00	$150.00	$0.00	$0.00	$150.00	$0.00	$150.00	100.00%
100.123.4000000.0000.000	Supplies and Materials	$2,200.00	$0.00	$2,200.00	$345.59	$345.59	$1,854.41	($170.10)	$2,024.51	92.02%
FUNCTION: Orthopedically Handicapped - 123		$2,350.00	$0.00	$2,350.00	$345.59	$345.59	$2,004.41	($170.10)	$2,174.51	92.53%
100.124.1000000.0000.000	Salaries	$74,242.00	$0.00	$74,242.00	$8,167.74	$8,167.74	$66,074.26	$58,174.26	$7,900.00	10.64%
100.124.2000000.0000.000	Employee Benefits	$30,335.00	$0.00	$30,335.00	$3,212.01	$3,212.01	$27,122.99	$3,212.01	$23,910.98	78.82%
100.124.4000000.0000.000	Supplies and Materials	$2,020.00	$0.00	$2,020.00	$95.00	$95.00	$1,925.00	($95.00)	$2,020.00	100.00%
FUNCTION: Visually Handicapped - 124		$106,597.00	$0.00	$106,597.00	$11,474.75	$11,474.75	$95,122.25	$61,291.27	$33,830.98	31.74%
100.125.1000000.0000.000	Salaries	$264,827.00	$0.00	$264,827.00	$31,090.91	$31,090.91	$233,736.09	$222,636.08	$11,100.01	4.19%
100.125.2000000.0000.000	Employee Benefits	$111,139.00	$0.00	$111,139.00	$13,644.51	$13,644.51	$97,494.49	$13,644.51	$83,849.98	75.45%
100.125.3000000.0000.000	Purchased Services	$68,500.00	$0.00	$68,500.00	$25,754.75	$25,754.75	$42,745.25	$39,926.25	$2,819.00	4.12%
100.125.4000000.0000.000	Supplies and Materials	$4,037.00	$0.00	$4,037.00	$296.27	$296.27	$3,740.73	($20.45)	$3,761.18	93.17%
FUNCTION: Hearing Handicapped - 125		$448,503.00	$0.00	$448,503.00	$70,786.44	$70,786.44	$377,716.56	$276,186.39	$101,530.17	22.64%
100.126.1000000.0000.000	Salaries	$1,773,716.00	$0.00	$1,773,716.00	$243,123.99	$243,123.99	$1,530,592.01	$1,730,443.06	($199,851.05)	-11.27%
100.126.2000000.0000.000	Employee Benefits	$744,068.00	$0.00	$744,068.00	$105,251.41	$105,251.41	$638,816.59	$107,917.37	$530,899.22	71.35%
100.126.3000000.0000.000	Purchased Services	$431,815.00	$0.00	$431,815.00	$0.00	$0.00	$431,815.00	$0.00	$431,815.00	100.00%
100.126.4000000.0000.000	Supplies and Materials	$90,395.00	$0.00	$90,395.00	$26,865.04	$26,865.04	$63,529.96	$1,219.70	$62,310.26	68.93%
FUNCTION: Speech Handicapped - 126		$3,039,994.00	$0.00	$3,039,994.00	$375,240.44	$375,240.44	$2,664,753.56	$1,839,580.13	$825,173.43	27.14%
100.127.1000000.0000.000	Salaries	$4,130,498.00	$0.00	$4,130,498.00	$523,372.46	$523,372.46	$3,607,125.54	$3,677,494.57	($70,369.03)	-1.70%
100.127.2000000.0000.000	Employee Benefits	$1,707,325.00	$0.00	$1,707,325.00	$235,096.80	$235,096.80	$1,472,228.20	$232,760.08	$1,239,468.12	72.60%
100.127.3000000.0000.000	Purchased Services	$48,790.00	$0.00	$48,790.00	$1,540.30	$1,540.30	$47,249.70	$0.00	$47,249.70	96.84%
100.127.4000000.0000.000	Supplies and Materials	$117,354.00	$0.00	$117,354.00	$60,576.65	$60,576.65	$56,777.35	$6,183.72	$50,593.63	43.11%

Board Report Expenditures

From Date: 7/1/2022 To Date: 9/30/2022

Fiscal Year: 2022-2023

☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
FUNCTION: Learning Disabilities - 127		$6,003,967.00	$0.00	$6,003,967.00	$820,586.21	$820,586.21	$5,183,380.79	$3,916,438.37	$1,266,942.42	21.10%
100.128.1000000.0000.000	Salaries	$627,308.00	$0.00	$627,308.00	$54,912.99	$54,912.99	$572,395.01	$396,390.94	$176,004.07	28.06%
100.128.2000000.0000.000	Employee Benefits	$300,165.00	$0.00	$300,165.00	$24,780.21	$24,780.21	$275,384.79	$24,780.21	$250,604.58	83.49%
100.128.3000000.0000.000	Purchased Services	$6,500.00	$0.00	$6,500.00	$199.47	$199.47	$6,300.53	$0.00	$6,300.53	96.93%
100.128.4000000.0000.000	Supplies and Materials	$3,951.00	$0.00	$3,951.00	$1,677.70	$1,677.70	$2,273.30	($759.83)	$3,033.13	76.77%
FUNCTION: Emotionally Handicapped - 128		$937,924.00	$0.00	$937,924.00	$81,570.37	$81,570.37	$856,353.63	$420,411.32	$435,942.31	46.48%
100.129.1000000.0000.000	Salaries	$644,741.00	$0.00	$644,741.00	$106,575.87	$106,575.87	$538,165.13	$654,225.10	($116,059.97)	-18.00%
100.129.2000000.0000.000	Employee Benefits	$300,081.00	$0.00	$300,081.00	$48,421.84	$48,421.84	$251,659.16	$42,394.44	$209,264.72	69.74%
100.129.3000000.0000.000	Purchased Services	$6,918.00	$0.00	$6,918.00	$0.00	$0.00	$6,918.00	$0.00	$6,918.00	100.00%
100.129.4000000.0000.000	Supplies and Materials	$1,500.00	$0.00	$1,500.00	$0.00	$0.00	$1,500.00	$0.00	$1,500.00	100.00%
FUNCTION: Coordinated Early Intervening Services (CEIS) - 129		$953,240.00	$0.00	$953,240.00	$154,997.71	$154,997.71	$798,242.29	$696,619.54	$101,622.75	10.66%
100.135.1000000.0000.000	Salaries	$2,500.00	$0.00	$2,500.00	$0.00	$0.00	$2,500.00	$1,300.00	$1,200.00	48.00%
100.135.2000000.0000.000	Employee Benefits	$200.00	$0.00	$200.00	$0.00	$0.00	$200.00	$0.00	$200.00	100.00%
100.135.4000000.0000.000	Supplies and Materials	$100.00	$0.00	$100.00	$0.00	$0.00	$100.00	$0.00	$100.00	100.00%
JNCTION: Preschool Handicapped Speech (3 and 4 year olds) - 135		$2,800.00	$0.00	$2,800.00	$0.00	$0.00	$2,800.00	$1,300.00	$1,500.00	53.57%
100.136.1000000.0000.000	Salaries	$7,940.00	$0.00	$7,940.00	$558.75	$558.75	$7,381.25	$2,369.36	$5,011.89	63.12%
100.136.2000000.0000.000	Employee Benefits	$2,536.00	$0.00	$2,536.00	$239.96	$239.96	$2,296.04	$454.88	$1,841.16	72.60%
100.136.3000000.0000.000	Purchased Services	$750.00	$0.00	$750.00	$13,386.92	$13,386.92	($12,636.92)	$0.00	($12,636.92)	-1684.92%
100.136.4000000.0000.000	Supplies and Materials	$400.00	$0.00	$400.00	$0.00	$0.00	$400.00	$0.00	$400.00	100.00%
FUNCTION: Preschool Handicapped Itinerant (3 and 4 yr olds) - 136		$11,626.00	$0.00	$11,626.00	$14,185.63	$14,185.63	($2,559.63)	$2,824.24	($5,383.87)	-46.31%
100.137.1000000.0000.000	Salaries	$1,118,233.00	$0.00	$1,118,233.00	$141,407.13	$141,407.13	$976,825.87	$993,445.10	($16,619.23)	-1.49%
100.137.2000000.0000.000	Employee Benefits	$526,651.00	$0.00	$526,651.00	$66,879.79	$66,879.79	$459,771.21	$67,026.97	$392,744.24	74.57%
100.137.3000000.0000.000	Purchased Services	$30,474.00	$0.00	$30,474.00	$342.06	$342.06	$30,131.94	$0.00	$30,131.94	98.88%
100.137.4000000.0000.000	Supplies and Materials	$540.00	$0.00	$540.00	$0.00	$0.00	$540.00	$0.00	$540.00	100.00%
INCTION: Preschool Handicapped Self Contained (3 &4 yr old) - 137		$1,675,898.00	$0.00	$1,675,898.00	$208,628.98	$208,628.98	$1,467,269.02	$1,060,472.07	$406,796.95	24.27%
100.138.1000000.0000.000	Salaries	$2,390.00	$0.00	$2,390.00	$298.74	$298.74	$2,091.26	$436.79	$1,654.47	69.22%
100.138.2000000.0000.000	Employee Benefits	$1,036.00	$0.00	$1,036.00	$126.15	$126.15	$909.85	$126.15	$783.70	75.65%
UNCTION: Preschool Handicapped Homebased (3 & 4 yr olds) - 138		$3,426.00	$0.00	$3,426.00	$424.89	$424.89	$3,001.11	$562.94	$2,438.17	71.17%
100.139.1000000.0000.000	Salaries	$1,145,599.00	$0.00	$1,145,599.00	$134,139.34	$134,139.34	$1,011,459.66	$946,173.90	$65,285.76	5.70%
100.139.2000000.0000.000	Employee Benefits	$524,703.00	$0.00	$524,703.00	$63,962.58	$63,962.58	$460,740.42	$64,617.36	$396,123.06	75.49%
100.139.3000000.0000.000	Purchased Services	$26,258.00	($3,400.00)	$22,858.00	$1,975.83	$1,975.83	$20,882.17	$0.00	$20,882.17	91.36%
100.139.4000000.0000.000	Supplies and Materials	$21,851.00	$3,400.00	$25,251.00	$18,075.15	$18,075.15	$7,175.85	($2,535.81)	$9,711.66	38.46%

Board Report Expenditures

From Date: 7/1/2022 To Date: 9/30/2022

Fiscal Year: 2022-2023

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.139.6000000.0000.000	Other Objects	$3,500.00	$0.00	$3,500.00	$250.00	$250.00	$3,250.00	$0.00	$3,250.00	92.86%
FUNCTION:	Early Childhood Programs - 139	$1,721,911.00	$0.00	$1,721,911.00	$218,402.90	$218,402.90	$1,503,508.10	$1,008,255.45	$495,252.65	28.76%
100.141.1000000.0000.000	Salaries	$1,114,330.00	$0.00	$1,114,330.00	$131,544.96	$131,544.96	$982,785.04	$939,404.91	$43,380.13	3.89%
100.141.2000000.0000.000	Employee Benefits	$494,745.00	$0.00	$494,745.00	$56,840.16	$56,840.16	$437,904.84	$57,032.41	$380,872.43	76.98%
100.141.3000000.0000.000	Purchased Services	$6,650.00	$0.00	$6,650.00	$321.73	$321.73	$6,328.27	$0.00	$6,328.27	95.16%
100.141.4000000.0000.000	Supplies and Materials	$12,725.00	($369.00)	$12,356.00	$33.85	$33.85	$12,322.15	$16.15	$12,306.00	99.60%
100.141.6000000.0000.000	Other Objects	$0.00	$369.00	$369.00	$369.00	$369.00	$0.00	($119.00)	$119.00	32.25%
FUNCTION:	Gifted and Talented Academic - 141	$1,628,450.00	$0.00	$1,628,450.00	$189,109.70	$189,109.70	$1,439,340.30	$996,334.47	$443,005.83	27.20%
100.143.1000000.0000.000	Salaries	$254,537.00	$0.00	$254,537.00	$24,814.47	$24,814.47	$229,722.53	$176,371.43	$53,351.10	20.96%
100.143.2000000.0000.000	Employee Benefits	$110,435.00	$0.00	$110,435.00	$10,224.63	$10,224.63	$100,210.37	$10,224.63	$89,985.74	81.48%
100.143.3000000.0000.000	Purchased Services	$750.00	$0.00	$750.00	$0.00	$0.00	$750.00	$0.00	$750.00	100.00%
100.143.4000000.0000.000	Supplies and Materials	$250.00	$0.00	$250.00	$0.00	$0.00	$250.00	$0.00	$250.00	100.00%
FUNCTION:	Advanced Placement - 143	$365,972.00	$0.00	$365,972.00	$35,039.10	$35,039.10	$330,932.90	$186,596.06	$144,336.84	39.44%
100.144.3000000.0000.000	Purchased Services	$10,000.00	$0.00	$10,000.00	$0.00	$0.00	$10,000.00	$0.00	$10,000.00	100.00%
100.144.4000000.0000.000	Supplies and Materials	$50,000.00	($11,650.00)	$38,350.00	$534.99	$534.99	$37,815.01	$0.00	$37,815.01	98.60%
100.144.6000000.0000.000	Other Objects	$0.00	$11,650.00	$11,650.00	$11,650.00	$11,650.00	$0.00	$0.00	$0.00	0.00%
FUNCTION:	International Baccalaureate - 144	$60,000.00	$0.00	$60,000.00	$12,184.99	$12,184.99	$47,815.01	$0.00	$47,815.01	79.69%
100.145.1000000.0000.000	Salaries	$71,289.00	$0.00	$71,289.00	$160.00	$160.00	$71,129.00	$6,437.50	$64,691.50	90.75%
100.145.2000000.0000.000	Employee Benefits	$22,189.00	$0.00	$22,189.00	$51.02	$51.02	$22,137.98	$2,309.05	$19,828.93	89.36%
100.145.3000000.0000.000	Purchased Services	$6,000.00	$0.00	$6,000.00	$0.00	$0.00	$6,000.00	$7,500.00	($1,500.00)	-25.00%
	FUNCTION: Homebound - 145	$99,478.00	$0.00	$99,478.00	$211.02	$211.02	$99,266.98	$16,246.55	$83,020.43	83.46%
100.147.1000000.0000.000	Salaries	$100,000.00	$0.00	$100,000.00	$0.00	$0.00	$100,000.00	$0.00	$100,000.00	100.00%
100.147.2000000.0000.000	Employee Benefits	$50,000.00	$0.00	$50,000.00	$0.00	$0.00	$50,000.00	$0.00	$50,000.00	100.00%
	FUNCTION: Full Day 4K - 147	$150,000.00	$0.00	$150,000.00	$0.00	$0.00	$150,000.00	$0.00	$150,000.00	100.00%
100.148.1000000.0000.000	Salaries	$180,876.00	$0.00	$180,876.00	$18,420.20	$18,420.20	$162,455.80	$124,925.37	$37,530.43	20.75%
100.148.2000000.0000.000	Employee Benefits	$72,884.00	$0.00	$72,884.00	$7,703.11	$7,703.11	$65,180.89	$7,424.61	$57,756.28	79.24%
100.148.3000000.0000.000	Purchased Services	$7,000.00	$0.00	$7,000.00	$96.52	$96.52	$6,903.48	$110.20	$6,793.28	97.05%
100.148.4000000.0000.000	Supplies and Materials	$2,875.00	$0.00	$2,875.00	$892.04	$892.04	$1,982.96	($328.04)	$2,311.00	80.38%
FUNCTION:	Gifted and Talented Artistic - 148	$263,635.00	$0.00	$263,635.00	$27,111.87	$27,111.87	$236,523.13	$132,132.14	$104,390.99	39.60%
100.149.1000000.0000.000	Salaries	$634,290.00	$0.00	$634,290.00	$121,842.69	$121,842.69	$512,447.31	$506,186.88	$6,260.43	0.99%
100.149.2000000.0000.000	Employee Benefits	$308,789.00	$0.00	$308,789.00	$43,376.62	$43,376.62	$265,412.38	$39,284.74	$226,127.64	73.23%
100.149.3000000.0000.000	Purchased Services	$2,000,000.00	$0.00	$2,000,000.00	$0.00	$0.00	$2,000,000.00	$0.00	$2,000,000.00	100.00%

Board Report Expenditures

From Date: 7/1/2022 To Date: 9/30/2022

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.149.4000000.0000.000	Supplies and Materials	$3,500.00	$0.00	$3,500.00	$0.00	$0.00	$3,500.00	$0.00	$3,500.00	100.00%
FUNCTION: Other Special Programs - 149		$2,946,579.00	$0.00	$2,946,579.00	$165,219.31	$165,219.31	$2,781,359.69	$545,471.62	$2,235,888.07	75.88%
100.161.1000000.0000.000	Salaries	$754,446.00	$0.00	$754,446.00	$94,529.61	$94,529.61	$659,916.39	$681,427.05	($21,510.66)	-2.85%
100.161.2000000.0000.000	Employee Benefits	$424,222.00	$0.00	$424,222.00	$46,079.16	$46,079.16	$378,142.84	$46,432.04	$331,710.80	78.19%
100.161.3000000.0000.000	Purchased Services	$4,250.00	$0.00	$4,250.00	$1,411.06	$1,411.06	$2,838.94	$0.00	$2,838.94	66.80%
100.161.4000000.0000.000	Supplies and Materials	$30,639.00	$0.00	$30,639.00	$5,106.38	$5,106.38	$25,532.62	($1,997.06)	$27,529.68	89.85%
FUNCTION: Other Exceptional Programs - 161		$1,213,557.00	$0.00	$1,213,557.00	$147,126.21	$147,126.21	$1,066,430.79	$725,862.03	$340,568.76	28.06%
100.172.1000000.0000.000	Salaries	$16,230.00	$0.00	$16,230.00	$0.00	$0.00	$16,230.00	$0.00	$16,230.00	100.00%
100.172.2000000.0000.000	Employee Benefits	$3,046.00	$0.00	$3,046.00	$0.00	$0.00	$3,046.00	$0.00	$3,046.00	100.00%
FUNCTION: Elementary Summer School - 172		$19,276.00	$0.00	$19,276.00	$0.00	$0.00	$19,276.00	$0.00	$19,276.00	100.00%
100.173.1000000.0000.000	Salaries	$126,450.00	$0.00	$126,450.00	$43,880.00	$43,880.00	$82,570.00	$0.00	$82,570.00	65.30%
100.173.2000000.0000.000	Employee Benefits	$32,436.00	$0.00	$32,436.00	$13,997.26	$13,997.26	$18,438.74	$0.00	$18,438.74	56.85%
FUNCTION: High School Summer School - 173		$158,886.00	$0.00	$158,886.00	$57,877.26	$57,877.26	$101,008.74	$0.00	$101,008.74	63.57%
100.175.1000000.0000.000	Salaries	$995.00	$0.00	$995.00	$0.00	$0.00	$995.00	$0.00	$995.00	100.00%
100.175.2000000.0000.000	Employee Benefits	$324.00	$0.00	$324.00	$0.00	$0.00	$324.00	$0.00	$324.00	100.00%
JNCTION: Instructional Programs Beyond Regular School Day - 175		$1,319.00	$0.00	$1,319.00	$0.00	$0.00	$1,319.00	$0.00	$1,319.00	100.00%
100.181.1000000.0000.000	Salaries	$116,542.00	$0.00	$116,542.00	$17,685.17	$17,685.17	$98,856.83	$83,227.71	$15,629.12	13.41%
100.181.2000000.0000.000	Employee Benefits	$54,437.00	$0.00	$54,437.00	$5,228.64	$5,228.64	$49,208.36	$5,601.57	$43,606.79	80.11%
100.181.3000000.0000.000	Purchased Services	$3,500.00	($850.00)	$2,650.00	$0.00	$0.00	$2,650.00	$0.00	$2,650.00	100.00%
100.181.4000000.0000.000	Supplies and Materials	$750.00	$0.00	$750.00	$0.00	$0.00	$750.00	$0.00	$750.00	100.00%
100.181.5000000.0000.000	Capital Outlay	$440.00	$0.00	$440.00	$0.00	$0.00	$440.00	$0.00	$440.00	100.00%
FUNCTION: Adult Basic Education Programs - 181		$175,669.00	($850.00)	$174,819.00	$22,913.81	$22,913.81	$151,905.19	$88,829.28	$63,075.91	36.08%
100.182.1000000.0000.000	Salaries	$7,500.00	$0.00	$7,500.00	$0.00	$0.00	$7,500.00	$4,250.00	$3,250.00	43.33%
100.182.2000000.0000.000	Employee Benefits	$750.00	$0.00	$750.00	$0.00	$0.00	$750.00	$101.26	$648.74	86.50%
100.182.4000000.0000.000	Supplies and Materials	$3,974.00	$0.00	$3,974.00	$0.00	$0.00	$3,974.00	$0.00	$3,974.00	100.00%
FUNCTION: Adult Secondary Education Programs - 182		$12,224.00	$0.00	$12,224.00	$0.00	$0.00	$12,224.00	$4,351.26	$7,872.74	64.40%
100.188.1000000.0000.000	Salaries	$24,357.00	$0.00	$24,357.00	$12,289.60	$12,289.60	$12,067.40	$54,769.44	($42,702.04)	-175.32%
100.188.2000000.0000.000	Employee Benefits	$24,538.00	$0.00	$24,538.00	$6,039.89	$6,039.89	$18,498.11	$3,822.24	$14,675.87	59.81%
100.188.4000000.0000.000	Supplies and Materials	$284.00	$0.00	$284.00	$23.88	$23.88	$260.12	$0.00	$260.12	91.59%
FUNCTION: Parenting/Family Literacy - 188		$49,179.00	$0.00	$49,179.00	$18,353.37	$18,353.37	$30,825.63	$58,591.68	($27,766.05)	-56.46%
100.190.1000000.0000.000	Salaries	$719,270.00	$0.00	$719,270.00	$90,130.13	$90,130.13	$629,139.87	$525,947.68	$103,192.19	14.35%
100.190.2000000.0000.000	Employee Benefits	$249,543.00	$0.00	$249,543.00	$28,490.45	$28,490.45	$221,052.55	$25,484.98	$195,567.57	78.37%

Board Report Expenditures

From Date: 7/1/2022 To Date: 9/30/2022

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.190.6000000.0000.000	Other Objects	$20,800.00	$0.00	$20,800.00	$0.00	$0.00	$20,800.00	$2,700.00	$18,100.00	87.02%
FUNCTION:	Instructional Pupil Activity - 190	$989,613.00	$0.00	$989,613.00	$118,620.58	$118,620.58	$870,992.42	$554,132.66	$316,859.76	32.02%
100.211.1000000.0000.000	Salaries	$1,227,802.00	$0.00	$1,227,802.00	$217,382.78	$217,382.78	$1,010,419.22	$1,140,402.50	($129,983.28)	-10.59%
100.211.2000000.0000.000	Employee Benefits	$629,449.00	$0.00	$629,449.00	$102,037.06	$102,037.06	$527,411.94	$83,697.02	$443,714.92	70.49%
100.211.3000000.0000.000	Purchased Services	$75,000.00	$0.00	$75,000.00	$584.04	$584.04	$74,415.96	$0.00	$74,415.96	99.22%
100.211.4000000.0000.000	Supplies and Materials	$26,110.00	$0.00	$26,110.00	$252.74	$252.74	$25,857.26	$0.00	$25,857.26	99.03%
FUNCTION:	Attendance and Social Work Services - 211	$1,958,361.00	$0.00	$1,958,361.00	$320,256.62	$320,256.62	$1,638,104.38	$1,224,099.52	$414,004.86	21.14%
100.212.1000000.0000.000	Salaries	$3,833,594.00	$0.00	$3,833,594.00	$595,674.52	$595,674.52	$3,237,919.48	$3,145,223.17	$92,696.31	2.42%
100.212.2000000.0000.000	Employee Benefits	$1,666,184.00	$0.00	$1,666,184.00	$262,658.12	$262,658.12	$1,403,525.88	$205,245.94	$1,198,279.94	71.92%
100.212.3000000.0000.000	Purchased Services	$3,500.00	$0.00	$3,500.00	$301.67	$301.67	$3,198.33	$0.00	$3,198.33	91.38%
100.212.4000000.0000.000	Supplies and Materials	$51,390.00	$375.00	$51,765.00	$8,000.34	$8,000.34	$43,764.66	($1,586.02)	$45,350.68	87.61%
FUNCTION:	Guidance Services - 212	$5,554,668.00	$375.00	$5,555,043.00	$866,634.65	$866,634.65	$4,688,408.35	$3,348,883.09	$1,339,525.26	24.11%
100.213.1000000.0000.000	Salaries	$2,216,979.00	$0.00	$2,216,979.00	$282,359.16	$282,359.16	$1,934,619.84	$1,959,757.19	($25,137.35)	-1.13%
100.213.2000000.0000.000	Employee Benefits	$989,803.00	$0.00	$989,803.00	$129,955.13	$129,955.13	$859,847.87	$132,018.19	$727,829.68	73.53%
100.213.3000000.0000.000	Purchased Services	$155,532.00	$0.00	$155,532.00	$35,036.81	$35,036.81	$120,495.19	$225,000.00	($104,504.81)	-67.19%
100.213.4000000.0000.000	Supplies and Materials	$53,952.00	$0.00	$53,952.00	$9,514.47	$9,514.47	$44,437.53	($2,843.11)	$47,280.64	87.63%
100.213.6000000.0000.000	Other Objects	$125.00	$0.00	$125.00	$0.00	$0.00	$125.00	$0.00	$125.00	100.00%
FUNCTION:	Health Services - 213	$3,416,391.00	$0.00	$3,416,391.00	$456,865.57	$456,865.57	$2,959,525.43	$2,313,932.27	$645,593.16	18.90%
100.214.1000000.0000.000	Salaries	$1,315,832.00	$0.00	$1,315,832.00	$228,698.20	$228,698.20	$1,087,133.80	$1,155,276.30	($68,142.50)	-5.18%
100.214.2000000.0000.000	Employee Benefits	$551,780.00	$0.00	$551,780.00	$96,132.04	$96,132.04	$455,647.96	$72,834.61	$382,813.35	69.38%
100.214.3000000.0000.000	Purchased Services	$102,374.00	$0.00	$102,374.00	$0.00	$0.00	$102,374.00	$0.00	$102,374.00	100.00%
100.214.4000000.0000.000	Supplies and Materials	$5,850.00	$0.00	$5,850.00	$938.18	$938.18	$4,911.82	$2,328.48	$2,583.34	44.16%
FUNCTION:	Psychological Services - 214	$1,975,836.00	$0.00	$1,975,836.00	$325,768.42	$325,768.42	$1,650,067.58	$1,230,439.39	$419,628.19	21.24%
100.217.1000000.0000.000	Salaries	$105,935.00	$0.00	$105,935.00	$24,624.93	$24,624.93	$81,310.07	$75,777.56	$5,532.51	5.22%
100.217.2000000.0000.000	Employee Benefits	$35,863.00	$0.00	$35,863.00	$10,871.77	$10,871.77	$24,991.23	$5,112.03	$19,879.20	55.43%
FUNCTION:	Career Specialist Services - 217	$141,798.00	$0.00	$141,798.00	$35,496.70	$35,496.70	$106,301.30	$80,889.59	$25,411.71	17.92%
100.221.1000000.0000.000	Salaries	$1,982,148.00	$0.00	$1,982,148.00	$454,908.52	$454,908.52	$1,527,239.48	$1,906,668.48	($379,429.00)	-19.14%
100.221.2000000.0000.000	Employee Benefits	$762,239.00	$0.00	$762,239.00	$182,281.01	$182,281.01	$579,957.99	$118,582.50	$461,375.49	60.53%
100.221.3000000.0000.000	Purchased Services	$615,100.00	$0.00	$615,100.00	$182,148.79	$182,148.79	$432,951.21	$67,788.25	$365,162.96	59.37%
100.221.4000000.0000.000	Supplies and Materials	$53,115.00	$0.00	$53,115.00	$9,978.19	$9,978.19	$43,136.81	$26,182.58	$16,954.23	31.92%
100.221.6000000.0000.000	Other Objects	$31,930.00	$0.00	$31,930.00	$31,059.00	$31,059.00	$871.00	($25.00)	$896.00	2.81%
JNCTION:	Improvement of Instruction Curriculum Development - 221	$3,444,532.00	$0.00	$3,444,532.00	$860,375.51	$860,375.51	$2,584,156.49	$2,119,196.81	$464,959.68	13.50%

Board Report Expenditures

From Date: 7/1/2022 To Date: 9/30/2022

Fiscal Year: 2022-2023 ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.222.1000000.0000.000	Salaries	$1,987,961.00	$0.00	$1,987,961.00	$241,255.34	$241,255.34	$1,746,705.66	$1,752,077.46	($5,371.80)	-0.27%
100.222.2000000.0000.000	Employee Benefits	$971,380.00	$0.00	$971,380.00	$111,623.76	$111,623.76	$859,756.24	$113,223.53	$746,532.71	76.85%
100.222.3000000.0000.000	Purchased Services	$0.00	$0.00	$0.00	$267.04	$267.04	($267.04)	$0.00	($267.04)	0.00%
100.222.4000000.0000.000	Supplies and Materials	$418,351.00	$0.00	$418,351.00	$84,497.99	$84,497.99	$333,853.01	$20,977.65	$312,875.36	74.79%
100.222.6000000.0000.000	Other Objects	$175.00	$0.00	$175.00	$0.00	$0.00	$175.00	$0.00	$175.00	100.00%
FUNCTION: Library and Media Services - 222		$3,377,867.00	$0.00	$3,377,867.00	$437,644.13	$437,644.13	$2,940,222.87	$1,886,278.64	$1,053,944.23	31.20%
100.223.1000000.0000.000	Salaries	$1,040,915.00	$0.00	$1,040,915.00	$200,437.11	$200,437.11	$840,477.89	$786,086.89	$54,391.00	5.23%
100.223.2000000.0000.000	Employee Benefits	$411,172.00	$0.00	$411,172.00	$78,887.52	$78,887.52	$332,284.48	$47,047.60	$285,236.88	69.37%
100.223.3000000.0000.000	Purchased Services	$6,198.00	$0.00	$6,198.00	$0.00	$0.00	$6,198.00	$0.00	$6,198.00	100.00%
100.223.4000000.0000.000	Supplies and Materials	$3,646.00	$450.00	$4,096.00	$2,015.58	$2,015.58	$2,080.42	($488.10)	$2,568.52	62.71%
100.223.6000000.0000.000	Other Objects	$962.00	$400.00	$1,362.00	$800.00	$800.00	$562.00	$0.00	$562.00	41.26%
FUNCTION: Supervision of Special Programs - 223		$1,462,893.00	$850.00	$1,463,743.00	$282,140.21	$282,140.21	$1,181,602.79	$832,646.39	$348,956.40	23.84%
100.224.3000000.0000.000	Purchased Services	$75,622.00	($2,000.00)	$73,622.00	$9,704.57	$9,704.57	$63,917.43	($540.18)	$64,457.61	87.55%
100.224.4000000.0000.000	Supplies and Materials	$10,342.00	$2,000.00	$12,342.00	$7,024.56	$7,024.56	$5,317.44	($1,064.16)	$6,381.60	51.71%
100.224.6000000.0000.000	Other Objects	$350.00	$0.00	$350.00	$0.00	$0.00	$350.00	$0.00	$350.00	100.00%
FUNCTION: Improvement of Instruction Inservice & Staff Train - 224		$86,314.00	$0.00	$86,314.00	$16,729.13	$16,729.13	$69,584.87	($1,604.34)	$71,189.21	82.48%
100.231.1000000.0000.000	Salaries	$68,922.00	$0.00	$68,922.00	$14,769.00	$14,769.00	$54,153.00	$44,307.00	$9,846.00	14.29%
100.231.2000000.0000.000	Employee Benefits	$21,336.00	$0.00	$21,336.00	$4,712.46	$4,712.46	$16,623.54	$2,356.23	$14,267.31	66.87%
100.231.3000000.0000.000	Purchased Services	$387,450.00	$0.00	$387,450.00	$138,244.54	$138,244.54	$249,205.46	$76,338.58	$172,866.88	44.62%
100.231.6000000.0000.000	Other Objects	$550,000.00	$0.00	$550,000.00	$327,989.00	$327,989.00	$222,011.00	$281,220.00	($59,209.00)	-10.77%
FUNCTION: Board of Education - 231		$1,027,708.00	$0.00	$1,027,708.00	$485,715.00	$485,715.00	$541,993.00	$404,221.81	$137,771.19	13.41%
100.232.1000000.0000.000	Salaries	$295,419.00	$0.00	$295,419.00	$74,904.78	$74,904.78	$220,514.22	$225,714.22	($5,200.00)	-1.76%
100.232.2000000.0000.000	Employee Benefits	$108,081.00	$0.00	$108,081.00	$26,864.12	$26,864.12	$81,216.88	$12,363.96	$68,852.92	63.70%
100.232.3000000.0000.000	Purchased Services	$23,500.00	$0.00	$23,500.00	$3,763.75	$3,763.75	$19,736.25	$80,744.53	($61,008.28)	-259.61%
100.232.4000000.0000.000	Supplies and Materials	$9,723.00	$0.00	$9,723.00	$426.61	$426.61	$9,296.39	($82.55)	$9,378.94	96.46%
100.232.6000000.0000.000	Other Objects	$7,500.00	$0.00	$7,500.00	$1,427.84	$1,427.84	$6,072.16	$0.00	$6,072.16	80.96%
FUNCTION: Office of Superintendent - 232		$444,223.00	$0.00	$444,223.00	$107,387.10	$107,387.10	$336,835.90	$318,740.16	$18,095.74	4.07%
100.233.1000000.0000.000	Salaries	$11,852,120.00	$0.00	$11,852,120.00	$2,522,003.99	$2,522,003.99	$9,330,116.01	$9,275,898.21	$54,217.80	0.46%
100.233.2000000.0000.000	Employee Benefits	$5,029,520.00	$0.00	$5,029,520.00	$1,066,482.32	$1,066,482.32	$3,963,037.68	$628,031.18	$3,335,006.50	66.31%
100.233.3000000.0000.000	Purchased Services	$217,705.00	($5,093.89)	$212,611.11	$18,856.11	$18,856.11	$193,755.00	$6,264.00	$187,491.00	88.18%
100.233.4000000.0000.000	Supplies and Materials	$256,952.00	$4,718.89	$261,670.89	$125,148.80	$125,148.80	$136,522.09	$4,848.93	$131,673.16	50.32%
100.233.6000000.0000.000	Other Objects	$24,026.00	$0.00	$24,026.00	$18,518.32	$18,518.32	$5,507.68	$566.38	$4,941.30	20.57%
FUNCTION: School Administration - 233		$17,380,323.00	($375.00)	$17,379,948.00	$3,751,009.54	$3,751,009.54	$13,628,938.46	$9,915,608.70	$3,713,329.76	21.37%

Board Report Expenditures

From Date: 7/1/2022 To Date: 9/30/2022

Fiscal Year: 2022-2023 ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.251.1000000.0000.000	Salaries	$73,206.00	$0.00	$73,206.00	$5,182.86	$5,182.86	$68,023.14	$39,503.72	$28,519.42	38.96%
100.251.2000000.0000.000	Employee Benefits	$54,505.00	$0.00	$54,505.00	$3,129.69	$3,129.69	$51,375.31	$3,129.69	$48,245.62	88.52%
100.251.3000000.0000.000	Purchased Services	$326,600.00	$0.00	$326,600.00	$19,528.50	$19,528.50	$307,071.50	$194,348.36	$112,723.14	34.51%
100.251.4000000.0000.000	Supplies and Materials	$77,500.00	$0.00	$77,500.00	$920.14	$920.14	$76,579.86	$0.00	$76,579.86	98.81%
UNCTION: Student Transportation (Federal/District Mandated) - 251		$531,811.00	$0.00	$531,811.00	$28,761.19	$28,761.19	$503,049.81	$236,981.77	$266,068.04	50.03%
100.252.1000000.0000.000	Salaries	$971,162.00	$0.00	$971,162.00	$225,942.46	$225,942.46	$745,219.54	$723,446.43	$21,773.11	2.24%
100.252.2000000.0000.000	Employee Benefits	$450,617.00	$0.00	$450,617.00	$97,906.58	$97,906.58	$352,710.42	$51,023.36	$301,687.06	66.95%
100.252.3000000.0000.000	Purchased Services	$194,807.00	$0.00	$194,807.00	$16,501.91	$16,501.91	$178,305.09	$10,222.00	$168,083.09	86.28%
100.252.4000000.0000.000	Supplies and Materials	$53,655.00	$0.00	$53,655.00	$2,682.93	$2,682.93	$50,972.07	$310.00	$50,662.07	94.42%
100.252.5000000.0000.000	Capital Outlay	$12,964.00	$0.00	$12,964.00	$0.00	$0.00	$12,964.00	$0.00	$12,964.00	100.00%
100.252.6000000.0000.000	Other Objects	$7,500.00	$0.00	$7,500.00	$710.00	$710.00	$6,790.00	$0.00	$6,790.00	90.53%
	FUNCTION: Fiscal Services - 252	$1,690,705.00	$0.00	$1,690,705.00	$343,743.88	$343,743.88	$1,346,961.12	$785,001.79	$561,959.33	33.24%
100.253.1000000.0000.000	Salaries	$184,896.00	$0.00	$184,896.00	$0.00	$0.00	$184,896.00	$0.00	$184,896.00	100.00%
100.253.2000000.0000.000	Employee Benefits	$86,042.00	$0.00	$86,042.00	$0.00	$0.00	$86,042.00	$0.00	$86,042.00	100.00%
100.253.3000000.0000.000	Purchased Services	$15,000.00	$0.00	$15,000.00	$0.00	$0.00	$15,000.00	$0.00	$15,000.00	100.00%
100.253.4000000.0000.000	Supplies and Materials	$15,000.00	$0.00	$15,000.00	$192.99	$192.99	$14,807.01	$258.70	$14,548.31	96.99%
FUNCTION: Facilities Acquisition and Construction - 253		$300,938.00	$0.00	$300,938.00	$192.99	$192.99	$300,745.01	$258.70	$300,486.31	99.85%
100.254.1000000.0000.000	Salaries	$7,251,251.00	$0.00	$7,251,251.00	$1,713,014.69	$1,713,014.69	$5,538,236.31	$5,428,635.14	$109,601.17	1.51%
100.254.2000000.0000.000	Employee Benefits	$3,722,444.00	$0.00	$3,722,444.00	$868,393.59	$868,393.59	$2,854,050.41	$455,258.50	$2,398,791.91	64.44%
100.254.3000000.0000.000	Purchased Services	$5,261,973.00	$0.00	$5,261,973.00	$1,350,646.31	$1,350,646.31	$3,911,326.69	$2,161,901.18	$1,749,425.51	33.25%
100.254.4000000.0000.000	Supplies and Materials	$6,514,538.00	$0.00	$6,514,538.00	$1,314,152.38	$1,314,152.38	$5,200,385.62	$622,295.40	$4,578,090.22	70.27%
100.254.5000000.0000.000	Capital Outlay	$83,685.00	$0.00	$83,685.00	$6,929.09	$6,929.09	$76,755.91	$23,421.84	$53,334.07	63.73%
100.254.6000000.0000.000	Other Objects	$500.00	$0.00	$500.00	$400.00	$400.00	$100.00	$0.00	$100.00	20.00%
FUNCTION: Operation and Maintenance of Plant - 254		$22,834,391.00	$0.00	$22,834,391.00	$5,253,536.06	$5,253,536.06	$17,580,854.94	$8,691,512.06	$8,889,342.88	38.93%
100.255.1000000.0000.000	Salaries	$5,397,535.00	$0.00	$5,397,535.00	$715,120.79	$715,120.79	$4,682,414.21	$3,583,699.80	$1,098,714.41	20.36%
100.255.2000000.0000.000	Employee Benefits	$2,390,347.00	$0.00	$2,390,347.00	$324,600.55	$324,600.55	$2,065,746.45	$271,129.54	$1,794,616.91	75.08%
100.255.3000000.0000.000	Purchased Services	$180,000.00	$0.00	$180,000.00	$20,483.45	$20,483.45	$159,516.55	$76,883.92	$82,632.63	45.91%
100.255.4000000.0000.000	Supplies and Materials	$56,500.00	$0.00	$56,500.00	$10,838.19	$10,838.19	$45,661.81	($1,023.42)	$46,685.23	82.63%
100.255.6000000.0000.000	Other Objects	$1,000.00	$0.00	$1,000.00	$0.00	$0.00	$1,000.00	$0.00	$1,000.00	100.00%
FUNCTION: Student Transportation (State Mandated) - 255		$8,025,382.00	$0.00	$8,025,382.00	$1,071,042.98	$1,071,042.98	$6,954,339.02	$3,930,689.84	$3,023,649.18	37.68%
100.256.1000000.0000.000	Salaries	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$202,036.18	($202,036.18)	0.00%
100.256.2000000.0000.000	Employee Benefits	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$7,563.45	($7,563.45)	0.00%
	FUNCTION: Food Services - 256	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$209,599.63	($209,599.63)	0.00%

Board Report Expenditures

From Date: 7/1/2022 To Date: 9/30/2022

Fiscal Year: 2022-2023 ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.257.1000000.0000.000	Salaries	$331,152.00	$0.00	$331,152.00	$67,377.72	$67,377.72	$263,774.28	$206,133.00	$57,641.28	17.41%
100.257.2000000.0000.000	Employee Benefits	$108,476.00	$0.00	$108,476.00	$27,953.28	$27,953.28	$80,522.72	$13,976.64	$66,546.08	61.35%
100.257.3000000.0000.000	Purchased Services	$508,294.00	$0.00	$508,294.00	$95,975.45	$95,975.45	$412,318.55	$3,738.75	$408,579.80	80.38%
100.257.4000000.0000.000	Supplies and Materials	$44,911.00	$0.00	$44,911.00	$8,170.17	$8,170.17	$36,740.83	($1,298.58)	$38,039.41	84.70%
	FUNCTION: Internal Services - 257	$992,833.00	$0.00	$992,833.00	$199,476.62	$199,476.62	$793,356.38	$222,549.81	$570,806.57	57.49%
100.258.1000000.0000.000	Salaries	$216,253.00	$0.00	$216,253.00	$61,420.72	$61,420.72	$154,832.28	$147,441.58	$7,390.70	3.42%
100.258.2000000.0000.000	Employee Benefits	$90,293.00	$0.00	$90,293.00	$24,591.06	$24,591.06	$65,701.94	$10,393.93	$55,308.01	61.25%
100.258.3000000.0000.000	Purchased Services	$2,384,234.00	$0.00	$2,384,234.00	$42,558.24	$42,558.24	$2,341,675.76	$1,307,419.80	$1,034,255.96	43.38%
100.258.4000000.0000.000	Supplies and Materials	$25,000.00	$0.00	$25,000.00	$5,316.90	$5,316.90	$19,683.10	$8,171.21	$11,511.89	46.05%
100.258.6000000.0000.000	Other Objects	$410.00	$0.00	$410.00	$0.00	$0.00	$410.00	$0.00	$410.00	100.00%
	FUNCTION: Security - 258	$2,716,190.00	$0.00	$2,716,190.00	$133,886.92	$133,886.92	$2,582,303.08	$1,473,426.52	$1,108,876.56	40.82%
100.262.1000000.0000.000	Salaries	$757,597.00	$0.00	$757,597.00	$194,495.94	$194,495.94	$563,101.06	$578,978.67	($15,877.61)	-2.10%
100.262.2000000.0000.000	Employee Benefits	$370,120.00	$0.00	$370,120.00	$77,587.99	$77,587.99	$292,532.01	$39,323.25	$253,208.76	68.41%
100.262.3000000.0000.000	Purchased Services	$25,000.00	$0.00	$25,000.00	$30,000.00	$30,000.00	($5,000.00)	$20,342.50	($25,342.50)	-101.37%
	FUNCTION: Planning - 262	$1,152,717.00	$0.00	$1,152,717.00	$302,083.93	$302,083.93	$850,633.07	$638,644.42	$211,988.65	18.39%
100.263.1000000.0000.000	Salaries	$412,349.00	$0.00	$412,349.00	$108,570.28	$108,570.28	$303,778.72	$345,028.66	($41,249.94)	-10.00%
100.263.2000000.0000.000	Employee Benefits	$188,907.00	$0.00	$188,907.00	$47,281.03	$47,281.03	$141,625.97	$24,410.95	$117,215.02	62.05%
100.263.3000000.0000.000	Purchased Services	$184,886.00	$0.00	$184,886.00	$78,232.86	$78,232.86	$106,653.14	($189.00)	$106,842.14	57.79%
100.263.4000000.0000.000	Supplies and Materials	$40,000.00	$0.00	$40,000.00	$22,925.14	$22,925.14	$17,074.86	($2,393.91)	$19,468.77	48.67%
100.263.6000000.0000.000	Other Objects	$12,000.00	$0.00	$12,000.00	($3,597.70)	($3,597.70)	$15,597.70	($37.30)	$15,635.00	130.29%
	FUNCTION: Information Services - 263	$838,142.00	$0.00	$838,142.00	$253,411.61	$253,411.61	$584,730.39	$366,819.40	$217,910.99	26.00%
100.264.1000000.0000.000	Salaries	$782,105.00	$0.00	$782,105.00	$200,159.56	$200,159.56	$581,945.44	$603,503.67	($21,558.23)	-2.76%
100.264.2000000.0000.000	Employee Benefits	$301,236.00	$0.00	$301,236.00	$84,783.66	$84,783.66	$216,452.34	$42,557.54	$173,894.80	57.73%
100.264.3000000.0000.000	Purchased Services	$34,700.00	$0.00	$34,700.00	$5,169.28	$5,169.28	$29,530.72	$17,498.01	$12,032.71	34.68%
100.264.4000000.0000.000	Supplies and Materials	$30,402.00	$0.00	$30,402.00	$3,606.26	$3,606.26	$26,795.74	$1,234.48	$25,561.26	84.08%
100.264.6000000.0000.000	Other Objects	$1,750.00	$0.00	$1,750.00	$600.00	$600.00	$1,150.00	$0.00	$1,150.00	65.71%
	FUNCTION: Staff Services - 264	$1,150,193.00	$0.00	$1,150,193.00	$294,318.76	$294,318.76	$855,874.24	$664,793.70	$191,080.54	16.61%
100.266.1000000.0000.000	Salaries	$1,723,291.00	$0.00	$1,723,291.00	$432,272.21	$432,272.21	$1,291,018.79	$1,279,385.59	$11,633.20	0.68%
100.266.2000000.0000.000	Employee Benefits	$714,750.00	$0.00	$714,750.00	$175,094.93	$175,094.93	$539,655.07	$86,536.08	$453,118.99	63.40%
100.266.3000000.0000.000	Purchased Services	$1,476,867.00	$0.00	$1,476,867.00	$581,157.65	$581,157.65	$895,709.35	$55,301.10	$840,408.25	56.90%
100.266.4000000.0000.000	Supplies and Materials	$25,000.00	$0.00	$25,000.00	$18,546.28	$18,546.28	$6,453.72	($560.73)	$7,014.45	28.06%
100.266.6000000.0000.000	Other Objects	$176.00	$0.00	$176.00	$200.00	$200.00	($24.00)	$0.00	($24.00)	-13.64%
	FUNCTION: Technology and Data Processing Services - 266	$3,940,084.00	$0.00	$3,940,084.00	$1,207,271.07	$1,207,271.07	$2,732,812.93	$1,420,662.04	$1,312,150.89	33.30%

Board Report Expenditures

From Date: 7/1/2022 To Date: 9/30/2022

Fiscal Year: 2022-2023

☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
100.271.1000000.0000.000	Salaries	$2,076,449.00	$0.00	$2,076,449.00	$341,841.93	$341,841.93	$1,734,607.07	$1,366,034.37	$368,572.70	17.75%
100.271.2000000.0000.000	Employee Benefits	$633,048.00	$0.00	$633,048.00	$117,876.72	$117,876.72	$515,171.28	$90,576.91	$424,594.37	67.07%
100.271.3000000.0000.000	Purchased Services	$217,528.00	$0.00	$217,528.00	$146,036.42	$146,036.42	$71,491.58	$5,707.50	$65,784.08	30.24%
100.271.4000000.0000.000	Supplies and Materials	$21,600.00	$0.00	$21,600.00	$0.00	$0.00	$21,600.00	$0.00	$21,600.00	100.00%
100.271.6000000.0000.000	Other Objects	$390,000.00	$0.00	$390,000.00	$375,000.00	$375,000.00	$15,000.00	$0.00	$15,000.00	3.85%
FUNCTION: Pupil Service Activities - 271		$3,338,625.00	$0.00	$3,338,625.00	$980,755.07	$980,755.07	$2,357,869.93	$1,462,318.78	$895,551.15	26.82%
100.390.3000000.0000.000	Purchased Services	$15,000.00	$0.00	$15,000.00	$0.00	$0.00	$15,000.00	$0.00	$15,000.00	100.00%
100.390.4000000.0000.000	Supplies and Materials	$5,850.00	$0.00	$5,850.00	$0.00	$0.00	$5,850.00	$0.00	$5,850.00	100.00%
FUNCTION: Other Community Services - 390		$20,850.00	$0.00	$20,850.00	$0.00	$0.00	$20,850.00	$0.00	$20,850.00	100.00%
100.412.7000000.0000.000	Transfers	$20,000.00	$0.00	$20,000.00	$21,556.43	$21,556.43	($1,556.43)	$0.00	($1,556.43)	-7.78%
FUNCTION: Payments to Other Governmental Units - 412		$20,000.00	$0.00	$20,000.00	$21,556.43	$21,556.43	($1,556.43)	$0.00	($1,556.43)	-7.78%
100.425.7000000.0000.000	Transfers	$267,897.00	$0.00	$267,897.00	$0.00	$0.00	$267,897.00	$0.00	$267,897.00	100.00%
FUNCTION: Transfer to Food Service Fund - 425		$267,897.00	$0.00	$267,897.00	$0.00	$0.00	$267,897.00	$0.00	$267,897.00	100.00%
Grand Total:		$212,481,590.00	$0.00	$212,481,590.00	$34,213,368.92	$34,213,368.92	$178,268,221.08	$121,868,582.13	$56,399,638.95	26.54%

End of Report

EXHIBIT E

MEMORANDUM

To: Members of the Board of Trustees

From: Maddison Paul,
Chief Financial Officer

Date: November 17, 2022

Re: November 21, 2022 Board Meeting
Superintendent's Report
ESSER Quarterly Update

Attached for your information are the budget and expenditure reports for ESSER I, II and III through September 30, 2022.

Attachments

School District Five of Lexington and Richland Counties

Elementary and Secondary School Emergency Relief Funds (ESSER I) - CARES Act

as of June 30, 2021

Priority	*Budget*	*Committed*	*Expenditure*	*Remaining*
Coordination of Preparedness and Response Efforts	$14,180.00		$14,180.00	$0.00
Provisions for Principals and other School Leaders	$26,299.00		$26,299.00	$0.00
Other Activities to maintain the Operation of and Continuity of Services within the District *	$1,589,403.00		$1,589,403.00	$0.00
Total	$1,629,882.00	$0.00	$1,629,882.00	$0.00

** Student Nutrition and Bus Drivers providing continued services to students between March 16, 2020 and June 30, 2020*

*** $7,870.14 provided for equitable services for non-public, nonprofit schools within District Five*

Deadline for Final Spending 9/30/22

School District Five of Lexington and Richland Counties

Elementary and Secondary School Emergency Relief Funds (ESSER II)

as of September 30, 2022

Priority	*Budget*	*Committed*	*Expenditure**	*Remaining*
Provision of Mental Health Services and Supports	$1,600,000.00	$291,637.07	$464,920.57	$843,442.36
Addressing Learning Loss Among Students	$2,500,000.00	$221,748.46	$2,183,695.66	$94,555.88
School Facility Repairs and Improvements	$595,060.85	$27,186.86	$567,436.44	$437.55
Improve Indoor Air Quality in School Facilities	$1,984,758.15	$508,716.60	$1,476,041.54	$0.01
Total	$6,679,819.00	$1,049,288.99	$4,692,094.21	$938,435.80

* includes FY20-21 & FY21-22 Expenditures

Deadline for Final Spending 9/30/23

School District Five of Lexington and Richland Counties

American Recovery Plan - Elementary and Secondary School Emergency Relief Funds (ESSER III)

as of September 30, 2022.

Priority	*Budget*	*Committed*	*Expenditure**	*Remaining*
Addressing Learning Loss	$3,006,000.40	$1,500.00	$991,893.44	$2,012,606.96
Coordination of Preparedness and Response Efforts	$378,000.00	$41,901.96	$23,458.45	$312,639.59
Activities to Address the Unique Needs of Students	$511,349.60	$86,400.78	$29,728.35	$395,220.47
Sanitation Services and Supplies	$650,000.00	$0.00	$47,285.64	$602,714.36
Planning and Coordination during Long-term Closures	$72,000.00	$0.00	$72,000.00	$0.00
Purchase of Educational Technology	$90,000.00	$0.00	$9,739.44	$80,260.56
Provision of Mental Health Services and Supports	$2,809,000.00	$457,917.71	$441,159.83	$1,909,922.46
School Facility Repairs and Improvements	$2,210,000.00	$408,455.62	$1,264,824.58	$536,719.80
Improve Indoor Air Quality in School Facilities	$4,976,342.00	$633,061.20	$3,067,322.32	$1,275,958.48
Strategies and Public Health Protocols	$310,000.00		$48,376.35	$261,623.65
Total	$15,012,692.00	$1,629,237.27	$5,995,788.40	$7,387,666.33

**Includes FY21-22 Expenditures*

Deadline for Final Spending 9/30/24

EXHIBIT F

MEMORANDUM

To: Members of the Board of Trustees

From: Maddison Paul,
Chief Financial Officer

Date: November 17, 2022

Re: November 21, 2022 Board Meeting
Superintendent's Report
Financial Recovery Plan

Item: Financial Recovery Plan

Background: On September 19, 2022, Jaramillo Accounting Group presented the Procurement Examination and Consulting Phase II Report to the Board of Trustees, the Superintendent, Chief Financial Officer and the Board's Attorney. The Phase II report focused primarily on the procurement and construction of Piney Woods Elementary School during the period of 2019 through 2021. The report cited several possible procurement violations and proposed recommendations for future projects.

The Board of Trustees for Lexington Richland School District 5 made the following motion: "I move that we direct the administration to review the internal recommendations and other relevant facts included in The Procurement Examination and Consulting Phase II Report dated September 19th, 2022, and present a plan to the Board for review and approval within 60 days."

Recommendation: The administration has reviewed the report and proposes new written procedures, internal controls, and training to mitigate risk, fraud and non-compliance. While the Phase II report focused primarily on procurement, the administration recommends reviewing all financial, accounting and procurement practices.

All levels of the organization play a vital role in the internal control process. The District's Board of Trustees has already begun discussions to establish an Audit Committee. If approved, the Audit Committee will be a standing committee of the Board of Trustees that will act as an independent check and balance on the District. It is also recommended that the District hire an Internal Auditor that would report directly to the Audit Committee. The Internal Auditor could assist the district in establishing internal controls and testing the controls periodically. The

Internal Auditor could also assist with the annual financial and procurement audits, review compliance procedures at the district and school levels and assist with Freedom of Information Act (FOIA) requests, as needed.

The administration recommends adopting a Financial Services Manual annually similar to Fort Mill School District's Financial Services Policies & Procedures Manual. This manual will serve as a written guide for fraud mitigation and internal controls, and provide procedures for financial, accounting and procurement related activities. The Financial Services Manual will also include references to the South Carolina Department of Education's Funding Manual and Financial Accounting Handbook to promote transparency to the end user. Annual training is recommended for all staff members involved in financial, accounting or procurement practices.

In Fiscal Year 2022, the administration revised the District's Procurement Code and Regulations and received a written opinion from the State Fiscal Accountability Authority that the code was substantially similar to the South Carolina Consolidated Procurement Code and Regulations as required by SC Code Ann. § 11-35-5340. The administration will revise and adopt a new Procurement Manual at the conclusion of the procurement audit. The Procurement Manual will be posted on the District's website and the administration recommends that key personnel take part in trainings to review procedures, accountability and consequences for violations.

The District has a purchasing card program for small purchases not exceeding $2,500. When a new card is issued, the cardholder is given the responsibilities and procedures by the procurement office and asked to sign the cardholder agreement. The administration recommends annual training for all cardholders. The administration will also complete a detailed review of the purchasing card program's roles and responsibilities and make adjustments as necessary.

The District currently follows the guidelines for record retention provided by the South Carolina Department of Archives and History but the adherence to these guidelines is the responsibility of the employee. The administration recommends adopting written procedures mirroring the Department's guidelines in regards to record retention and document disposition. Key personnel should be required to attend annual training to review the written procedures and ensure compliance with State guidelines.

The administration requests an additional 60 days to construct the manuals and written procedures as stated above. The administration recommends formal trainings once the manuals and procedures are adopted and will begin the trainings after the new calendar year.

Internal control is a process that places responsibility on all members of the organization. As internal controls are strengthened, the administration requests additional staff to ensure compliance. The administration will provide an amended budget proposal to the Board in January 2023. As part of this amended budget, the administration will evaluate the need for additional staff to support the Financial Recovery Plan as stated above.

2022 SCSBA Delegate Assembly

EXHIBIT G

Official Voting Delegates Certification Form

Lexington And Richland Five
Your district is allowed **6 votes**

Certification deadline: Monday, November 14, 2022

Certification of Delegates from SCSBA's Constitution:

Article V, Section 4. Each active member board will certify its voting delegate to SCSBA before the deadline date for such certification. An alternate delegate for each voting delegate may also be named and certified. **In no case will a member of a member board be allowed to serve as an official delegate unless certified by the member board as a delegate or alternate prior to the designated deadline for certification.**

Official Voting Delegates

The following board members have been designated as official voting delegates at the annual business meeting on Saturday, December 3, 2022. Please list each delegate attending along with an alternate. Include name and number of votes assigned to each delegate.

Check one (if a delegate is also serving as an alternate, check both boxes)

	Name	Number of votes
☐ delegate ☐ alternate		
☐ delegate ☐ alternate		
☐ delegate ☐ alternate		
☐ delegate ☐ alternate		
☐ delegate ☐ alternate		
☐ delegate ☐ alternate		
☐ delegate ☐ alternate		
☐ delegate ☐ alternate		
☐ delegate ☐ alternate		
☐ delegate ☐ alternate		

This form is not official until we have the appropriate signatures listed below.

_____ Superintendent

_____ Board Chair

For delegates to be certified, this form must be returned by November 14, 2022, to:
Judy LeGrand, SCSBA, 111 Research Drive, Columbia, SC 29203; email: jlegrand@scsba.org
Or fax: 1-877-859-6439. Thank you.

EXHIBIT H

To: Members of the Board of Trustees

From: Amanda Taylor
Director, Office of Communications

Date: November 17, 2022

Re: Proposed 2023-2024 Year-Round Modified Academic Calendar

Recommendation:
The administration recommends that the proposed "2023-2024 Year-Round Modified Academic Calendar" proceed to final approval.

Pursuant to Board Policy IC, "The superintendent or his/her designee, in consultation with the staff, will prepare the school calendar. The calendar will set forth starting dates, ending dates, days of attendance for students, days of in-service and organizational meetings for teachers, holidays and vacation periods, days of reports to parents/legal guardians, and other schedules of importance to the staff and public. The superintendent will present the proposed calendar to the board for approval."

School District Five annually gathers the input of parents, staff, and school leaders regading the proposed calendar via several superintendent advisory groups (Superintendent's Faculty Advisory Cabinet, Superintendent's Parents Advisory Cabinet, principals, and other administration). Key features of the proposed 2023-2024 Year-Round Modified Academic Calendar include:

- Transitioning to a Year-Round Modified Academic Calendar allows School District Five greater flexibility in start dates for students. It also allows for additional breaks during the school year to help balance time between school and breaks.
- Under the proposed calendar, the first day for faculty and staff will be August 7, and the first day for students will be August 15.
- Fall break for students has been a popular addition to our school year calendar. The proposed calendar for 2023-2024 has fall break for students planned for October 13 and 16.
- South Carolina Code of Laws §59-1-425 requires that all school districts designate annually at least three days within their school calendar to be used as make-up days. According to a December 22, 2020, memo from the SC Department of Education, "This includes districts approved as eLearning districts…" School District Five has designated October 16, February 19, and March 29 as make-up days.

Once approved by the school board, School District Five's calendar will be posted on the website and shared with staff and families directly using the district's email system. Alternate versions of the calendar will be posted on the website, including a version of the calendar in Spanish and alternate layouts.

Lexington-Richland School District Five
2023-2024 Year-Round Modified Academic Calendar

July 2023

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

August 2023

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

September 2023

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

October 2023

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

November 2023

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

December 2023

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18*	19*	20*	21*	22	23
24	25	26	27	28	29	30
31						

January 2024

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

February 2024

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19*	20	21	22	23	24
25	26	27	28	29		

March 2024

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29*	30
31						

April 2024

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

May 2024

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

June 2024

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

August 7 ..... First Day for Teachers
August 7-14 ..... Teacher Work Day/Staff Dev.
August 15 ..... First Day for Students
September 4 ..... Labor Day Holiday
October 13 ..... Teacher Work Day/Fall Break
October 16 ..... Fall Break
November 22-24 ..... Thanksgiving Holidays
December 18-January 1 ..... Winter Break

* Work day for 240-day employees

January 2 ..... Teacher Work Day/Staff Dev.
January 3 ..... Students Return to School
January 15 ..... Dr. M. L. King, Jr. Holiday
February 16 ..... Teacher Work Day/Staff Dev.
February 19 ..... No School for Teachers or Students
March 18 ..... Teacher Work Day/Staff Dev.
March 29-April 5 ..... Spring Break
May 27 ..... Memorial Day Holiday
May 29-31 ..... Half Days for Students
May 31 ..... Last Day for Students & Teachers

Possible severe weather make-up days: October 16, February 19, March 29
Half Days for Students: May 29-31
Parent/Teacher Conferences: October 13

School Day

Schools & Offices Closed
*Work day for 240-day employees

Staff Development/
Teacher Work Day
No School for Students

School Day/End of Nine Weeks

CURRENT POLICY

Policy BDE Board Committees

EXHIBIT I

Issued **2/21**

Purpose: To establish the basic structure for the board's use of committees comprised of board members.

There will be no standing committees of the board. The board believes that it operates most effectively without committees. Board members will receive the same information, explore options, and make decisions together.

The chairman may appoint special committees when the need arises. The function of special committees will be fact-finding, deliberative, and advisory, but never legislative or administrative.

Such committees will serve until they have accomplished their purpose and/or until they are discharged.

All committee meetings will be open to the public and will follow all rules and regulations of the South Carolina Freedom of Information Act, as amended.

Adopted 2/24/69; Revised 11/16/81, 1/25/88, 5/3/93, 2/28/05, 1/23/06, 2/8/21

Legal References:

S.C. Code of Laws, 1976, as amended:

Section 30-4-10, *et seq.* - South Carolina Freedom of Information Act.

Section 59-19-110 - Board may designate members to hear or otherwise explore matters under its control.

Attorney General's Opinion:

Op. S.C. Att'y Gen., 2019 WL 4235546 (August 26, 2019) Committees constitute public bodies for purposes of the South Carolina Freedom of Information Act.

School District Five of Lexington and Richland Counties

DISCUSSION AND FIRST READING – NOVEMBER 21, 2022

Policy BDE Board Committees

Issued **2/21**

Purpose: To establish the basic structure for the board's use of committees comprised of board members.

The Audit Committee is a standing committee of three (3) board members selected and voted on by the full board annually. The Internal Auditor shall report to the Audit Committee and secondarily report to the Chief Financial Officer for day-to-day duties. Additional responsibilities of the Audit Committee include reviewing the results of internal and external audits prior to review by the full board and review of corrective action plans and recommendations of external auditors and the internal auditor prior to reporting to the full board.

Except for the Audit Committee, there will be no standing committees of the board. The board believes that it operates most effectively without **other standing** committees. Board members will receive the same information, explore options, and make decisions together.

In addition to the Audit Committee, the chairman may appoint special committees when the need arises. The function of special committees will be fact-finding, deliberative, and advisory, but never legislative or administrative.

Such committees will serve until they have accomplished their purpose and/or until they are discharged.

All committee meetings will be open to the public and will follow all rules and regulations of the South Carolina Freedom of Information Act, as amended.

Adopted 2/24/69; Revised 11/16/81, 1/25/88, 5/3/93, 2/28/05, 1/23/06, 2/8/21, **12/12/22 (TBD)**

Legal References:

S.C. Code of Laws, 1976, as amended:

Section 30-4-10, *et seq.* - South Carolina Freedom of Information Act.

Section 59-19-110 - Board may designate members to hear or otherwise explore matters under its control.

Attorney General's Opinion:

Op. S.C. Att'y Gen., 2019 WL 4235546 (August 26, 2019) Committees constitute public bodies for purposes of the South Carolina Freedom of Information Act.

EXHIBIT J

MEMORANDUM

To: Members of the Board of Trustees

From: Maddison Paul,
Chief Financial Officer

Date: November 17, 2022

Re: November 21, 2022 Board Meeting
Discussion Item
Discussion and First Reading of Proposed Revisions to Board Policy DI/DIE "Fiscal Accounting/Audits"

Item: Discussion and First Reading of Proposed Revisions to Board Policy DI/DIE "Fiscal Accounting/Audits"

Background: The Policy Committee met on November 2, 2022 to review board policy DI/DIE "Fiscal Accounting/Audits." The committee discussed adding internal control language to the policy as stated in Fort Mill School District's Board Policy DIE.

Recommendation: The administration recommends adding the paragraph below to the beginning of board policy DI/DIE:

"The board of trustees is responsible for setting the expectations for internal control, ensuring administration is aware of those expectations, requiring the upward communications channels are open through all levels of management, and evaluating management's effectiveness towards monitoring the control environment and implementing sound internal controls."

The full policy is attached with revisions.

The administration recommends that the board approve the first reading of the proposed revisions to board policy DI/DIE "Fiscal Accounting/Audits" to add language regarding internal controls.

Attachments

CURRENT POLICY

Policy DI/DIE Fiscal Accounting/Audits

Issued **1/22**

Purpose: To establish the basic structure for accounting for and reporting of the district's financial resources.

The district accounting system will provide an accurate record of financial transactions. The superintendent will maintain accounting procedures adequate to properly record all financial transactions in accordance with the most current *Financial Accounting Handbook* developed by the South Carolina State Department of Education.

The superintendent is ultimately responsible for receiving and properly accounting for all funds of the district.

The superintendent or designee will present the board with monthly financial statements of revenue and expenditures including budgeted amounts which reflect the financial operations of the district.

In accordance with state law and regulation, all financial records and program funds of the district will be audited following the close of each fiscal year.

The board will contract with an independent certified public accountant to conduct an annual financial audit and a purchasing audit to be conducted a minimum of every three years, covering the preceding years. The financial audits and purchasing audits will comply with all state laws and regulation audit standards.

In addition, purchasing audits will require the auditing of all payments of more than $50,000 total in any fiscal year to any vendor to ensure the Procurement Code was followed with respect to contracting and payments. This includes payments of all types, regardless of the funds used for such payments and regardless whether purchase orders were used. These requirements will be included in all Requests for Proposals and all proposed contracts for Purchasing Audit Services.

The district will forward a copy of appropriate audited financial statements to the state department and other state or federal agencies as required by applicable state law or regulations. The full audit reports, including all notes and schedules as provided to the district, will be provided to the board at the first regularly-scheduled board meeting after receipt of the final audit results. The administration will recommend to the board any policy, process or procedure changes necessary to remediate any deficiencies found as a result of audits.

An internal financial review of accounting procedures and expenditure records will be conducted for all schools on a two-year cycle by the finance office.

Adopted 2/24/69; Revised 3/29/81, 4/28/86, 6/25/07, 1/24/22

Legal References:

S.C. Code of Laws, 1976, as amended:

Section 59-17-100 - Districts to provide South Carolina Department of Education with copies of audit reports.

Section 59-20-60 - Spending priority; audits; reports.

Section 59-20-80 - School budgets will be made public; itemization of salaries.

S.C. State Board of Education Regulations:

R43-172 - Accounting and reporting.

Policy DI/DIE Fiscal Accounting/Audits

Issued **1/22**

Purpose: To establish the basic structure for accounting for and reporting of the district's financial resources.

The board of trustees is responsible for setting the expectations for internal control, ensuring administration is aware of those expectations, requiring the upward communications channels are open through all levels of management, and evaluating management's effectiveness towards monitoring the control environment and implementing sound internal controls.

The district accounting system will provide an accurate record of financial transactions. The superintendent will maintain accounting procedures adequate to properly record all financial transactions in accordance with the most current *Financial Accounting Handbook* developed by the South Carolina State Department of Education.

The superintendent is ultimately responsible for receiving and properly accounting for all funds of the district.

The superintendent or designee will present the board with monthly financial statements of revenue and expenditures including budgeted amounts which reflect the financial operations of the district.

In accordance with state law and regulation, all financial records and program funds of the district will be audited following the close of each fiscal year.

The board will contract with an independent certified public accountant to conduct an annual financialaudit and a purchasing audit to be conducted a minimum of every three years, covering the preceding years. The financial audits and purchasing audits will comply with all state laws and regulation audit standards.

In addition, purchasing audits will require the auditing of all payments of more than $50,000 total in any fiscal year to any vendor to ensure the Procurement Code was followed with respect to contracting and payments. This includes payments of all types, regardless of the funds used for such payments and regardless whether purchase orders were used. These requirements will be included in all Requests for Proposals and all proposed contracts for Purchasing Audit Services.

The district will forward a copy of appropriate audited financial statements to the state department andother state or federal agencies as required by applicable state law or regulations. The full audit reports, including all notes and schedules as provided to the district, will be provided to the board at the first regularly-scheduled board meeting after receipt of the final audit results. The administration will recommend to the board any policy, process or procedure changes necessary to remediate any deficiencies found as a result of audits.

An internal financial review of accounting procedures and expenditure records will be conducted for all schools on a two-year cycle by the finance office.

Adopted 2/24/69; Revised 3/29/81, 4/28/86, 6/25/07, 1/24/22, __/__/22

Legal References:

S.C. Code of Laws, 1976, as amended:

Section 59-17-100 - Districts to provide South Carolina Department of Education withcopies of audit reports.

Section 59-20-60 - Spending priority; audits; reports.

Section 59-20-80 - School budgets will be made public; itemization of salaries.

S.C. State Board of Education Regulations:

R43-172 Accounting and reporting.

EXHIBIT K

MEMORANDUM

To: Members of the Board of Trustees

Through: Dr. Akil E. Ross, Sr.
Superintendent

From: Anna M. Miller
Chief Academic and Administration Officer

Date: November 14, 2022

Re: November 21, 2022 Board Meeting
Discussion and First Reading of Revisions to Board Policies IMDB "Flag Displays", IHAC "Social Studies Education", and New Board Policy IMDA "Patriotic Exercises"

Item: Revisions to Board Policy IMDB "Flag Displays", Board Policy IHAC "Social Studies Education", and New Board Policy IMDA "Patriotic Exercises".

Background: South Carolina lawmakers amended the S.C. Code of Laws, 1976, to add new requirements for schools. The goal of these requirements was to increase patriotic appreciation and civic participation. These new requirements include displaying national and state mottos, flags, and providing access to students by certain organizations. The displaying of the national and state mottos has been added to Board Policy IMDB now referred to as "Flag/Motto Displays". We are moving the Constitution and Citizenship Day and the Veteran Day sections of Board Policy IHAC "Social Studies" to the new Board Policy IMDA "Patriotic Exercises" in order to align with the Model Policy IMDA.

Recommendations: The administration recommends that the Board of Trustees approve the recommended revisions to Board Policy IMDB "Flag/Motto Displays", Board Policy IHAC "Social Studies Education", and new Board Policy IMDA "Patriotic Exercises" and move to Second and Final Reading.

Attachments: Board Policy IMDB "Flag/Motto Displays"
Board Policy IHAC "Social Studies Education"
Board Policy IMDA "Patriotic Exercises"

Policy
Discussion and First Reading
11/21/2022

FLAG/MOTTO DISPLAYS

Code **IMDB** *Issued* ~~6/13~~ **11/22**

Purpose: To establish the basic structure for the display of the United States flag, ~~and~~ the flag of the State of South Carolina, and mottos.

Flag Displays
The schools will fly a United States flag and a flag of the state of South Carolina on the grounds of each public school every day that school is in session.

The flag should always be folded properly. The flag should not be flown during inclement weather.

The schools will display a South Carolina flag and a flag of the United States inside every public school building.

Motto Displays
The schools will display the following mottos in a prominent place in every public school in the district:

- The official motto of the United States, "In God We Trust."
- The official motto of South Carolina, "Dum Spiro Spero", and its translation "While I breath, I hope."
- The other South Carolina motto "Animis Opibusque Parati", and its translation "Prepared in Mind and Resources."

Adopted 6/17/13

Legal references:

A. S.C. Code, 1976, as amended:
   1. Section 59-1-320 - Head of public school to display U.S and S.C. flags.
   2. Section 59-1-325 – Head of public school to display the official motto of the U.S. and S.C.

B. State Board of Education Regulations:
   1. R43-188 - Displaying the flag.

SOCIAL STUDIES EDUCATION

Code **IHAC** *Issued* ~~**10/17**~~ **11/22**

Purpose: To establish the board's vision for social studies education.

Informed citizen participation in public life is essential to the health of our democratic system. A variety of experiences (including those using interdisciplinary approaches) in the social sciences of economics, sociology, psychology, geography, political science, anthropology, and history enables students to function effectively and contribute constructively within society. These experiences must include both learning about and using the tools of the social sciences. An effective social studies program must prepare young people to live, work, compete, and solve problems in our increasingly diverse nation and interdependent world.

The social studies program will provide the opportunity for each student to acquire the knowledge of content and concepts; develop critical thinking skills and processing skills; and adopt values necessary for responsible social, political, and economic participation in a diverse, interdependent, and changing world.

The district will develop curriculum to present learning opportunities to students so that skills and knowledge, as presented in the state academic standards, may be acquired. The curriculum will include instruction on the founding principles that shaped the United States, including, at a minimum, the Federalist Papers, the structure of government, the role of the separation of powers, and the freedoms guaranteed by the Bill of Rights. The curriculum will address kindergarten through 12th grade.

~~**Constitution and Citizenship Day**~~

~~In accordance with federal law, the district will offer educational opportunities each year on September 17 to commemorate the September 17, 1787, signing of the United States Constitution (if this date falls on a Saturday, Sunday, or holiday, Constitution Day will be held during the preceding or following week). The superintendent or his/her designee will establish guidelines ensuring that the district observes Constitution Day in a manner befitting the importance of the event in the history of the United States of America.~~

~~**Veterans Day**~~

~~All schools in the district will provide one hour of class time or assembly time to honor veterans and to study the United States Constitution and the Declaration of Independence. This hour of study will be on November 11, Veterans Day, or on the school day immediately preceding November 11 if schools are closed on Veterans Day.~~

~~Schools may allow students to attend activities to honor veterans on this day as part of the instructional day. Parents/Legal guardians may request in writing that their child be excused from participation in such activities.~~

Adopted 11/14/11; Revised 4/24/17, 10/23/17

Legal References:

(see next page)

2

PAGE 2 - IHAC - SOCIAL STUDIES EDUCATION

A. Federal Law:
   1. Constitution Day and Citizenship Day, 36 U.S.C.A. Section 106.

B. S.C. Code of Laws, 1976, as amended:
   1. Section 59-29-155 - South Carolina Founding Principles Act.
   2. Section 59-29-55 - Instruction on Black history.
   3. Section 59-29-120 - Instruction required; attendance at Veteran activities.
   4. Section 59-29-165 - Instruction in personal finance.
   5. Sections 59-29-410 through 430 - Financial literacy instruction.
   6. Sections 59-29-440 through 570 - South Carolina Financial Literacy Initiative.

C. State Board of Education Regulations:
   1. R43-231 - Defined program, grades K-5.
   2. R43-232 - Defined program, grades 6-8.
   3. R43-234 - Defined program, grades 9-12.

New Policy
Discussion and First Reading
11/21/2022

PATRIOTIC EXERCISES

Code **IMDA** *Issued* **MODEL**

Purpose: To establish the board's vision for patriotic exercises.

Patriot Day

All schools in the district will observe Patriot Day on September 11th in remembrance of the victims of the tragic events of September 11, 2001.

Constitution and Citizenship Day

In accordance with federal law, the district will offer educational opportunities each year on September 17 to commemorate the September 17, 1787, signing of the United States Constitution (if this date falls on a Saturday, Sunday, or holiday, Constitution Day will be held during the preceding or following week). The superintendent or his/her designee will establish guidelines ensuring that the district observes Constitution Day in a manner befitting the importance of the event in the history of the United States of America.

Veterans Day

All schools in the district will provide one hour of class time or assembly time to honor veterans and to study the United States Constitution and the Declaration of Independence. This hour of study will be on November 11, Veterans Day, or on the school day immediately preceding November 11 if schools are closed on Veterans Day.

Schools may allow students to attend activities to honor veterans on this day as part of the instructional day. Parents/Legal guardians may request in writing that their child be excused from participation in such activities.

Patriotism Week

All schools in the district during the week of November 11th will observe Patriotism Week to recognize the important contributions made by our military veterans, to honor their sacrifices, and to memorialize those who lost their lives in military service.

Youth Patriotic Societies

As provided for in S.C. Code § 59-1-465, effective July 1, 2023, the principal of each elementary school, middle school and high school in the District shall annually allow representatives of youth patriotic societies (including Big Brothers-Big Sisters of America; Boy Scouts of America; Boys and Girls Clubs of America; Future Farmers of America; and Girl Scouts of the United States of America) the opportunity to speak with students at events during the week of Patriot Day (September 11), the week of Constitution Day (September 17), or Patriotism Week (week that includes November 11) to inform the students of how their involvement in the youth patriotic society may further the student's educational interest and civic involvement to improve their schools, communities, and themselves.

A youth patriotic society must provide 30 days written or verbal notice to the principal of the society's intent to address students pursuant to this statute. Upon receipt of a request from one of the societies to speak, the principal will notify the representative of the society of the date, time

and place to speak with students during the school day for at least 10 minutes, as determined by the principal. The principal may designate 30 minutes during any one of the above-referenced weeks for the representatives to speak with students, with the time allocated equally among the representatives who made a request, and will notify the representatives of the date, time and place to speak.

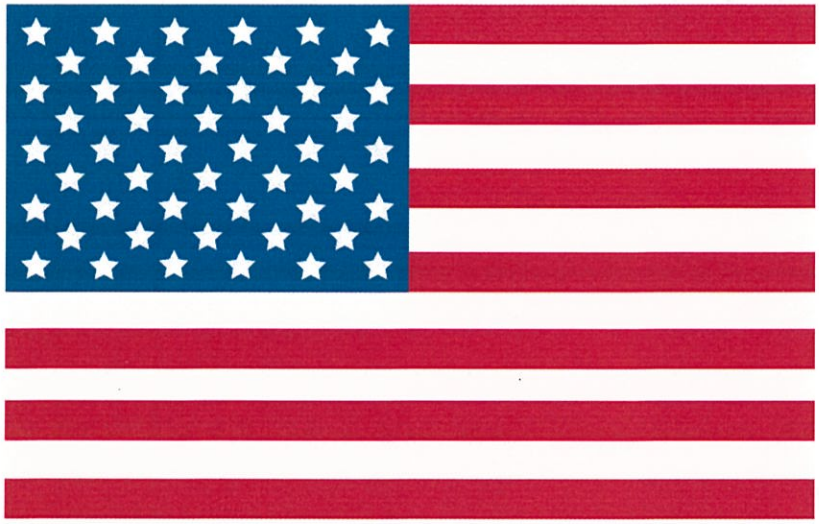
Adopted ^

Legal References:

A. United States Code of Laws, as amended:
   1. Constitution Day and Citizenship Day, 36 U.S.C.A. Section 106.

B. S.C. Code of Laws, 1976, as amended:
   1. Section 53-3-150- Patriot Day, Constitution Day, and Patriotism Week observations.
   2. Section 53-3-160- Patriot Day designated as a State Day of Remembrance.
   3. Section 59-1-465- Youth patriotic societies; public school event addresses.

IN GOD WE TRUST



The motto of the United States of America
Adopted by Congress July 30, 1956



SOUTH CAROLINA

Official State Motto



SOUTH CAROLINA

Second State Motto

6

EXHIBIT L

MEMORANDUM

To: Members of the Board of Trustees

Through: Dr. Akil E. Ross, Sr.
Superintendent

From: Anna M. Miller
Chief Academic and Administration Officer

Date: November 15, 2022

Re: November 21, 2022 Board Meeting
Information: Administrative Rule KEC-R

Item: Administrative Rule KEC-R

Background: Board Policy KEC, Library/Media Center Materials Selection and Reconsideration Process was revised and approved at the Board meeting held on 6/13/2022 based on recommendations from SCDOE and the District 5 Policy Committee. The Administrative Rule KEC-R, Public Concerns and Complaints About Instructional Resources, is being revised to align with the current policy KEC, Library/Media Center Materials Selection and Reconsideration Process.

Attachments: Administrative Rule KEC-R, Library/Media Center Materials Reconsideration Process

~~PUBLIC CONCERNS AND COMPLAINTS ABOUT INSTRUCTIONAL RESOURCES~~ LIBRARY/MEDIA CENTER MATERIALS RECONSIDERATION PROCESS

Code **KEC-R** *Issued* ~~9/13~~ **11/22**

~~Two committees will review all complaints about instructional materials. The principal will name a school level committee. The superintendent will name a district level committee.~~ The Superintendent will appoint a district review committee annually to evaluate all challenges to Library/Media Center Materials.

The ~~superintendent~~ principal will submit the ~~written complaint~~ "Reconsideration of Library/Media Center Materials Form" to the ~~appropriate building principal for review by a school level committee~~ Chief of Academics and Administration. The ~~school level~~ district review committee ~~will meet within 10 school~~ shall complete its review and issue a report within 30 business days ~~of the~~ after receipt of ~~a completed book action request form to consider~~ the complaint. ~~The committee will review the complaint and formulate a recommendation and the principal will send the recommendation to the district level review committee within three days of the school level review committee's decision.~~

~~The superintendent will appoint the district level review committee annually. The district level review committee will meet to consider all school level review committee recommendations within 10 school days of their receipt of the school committee's recommendation.~~ As a part of the review process, the committee may invite the complainant to appear before it to discuss the nature of the complaint~~s~~. Following their review, ~~the district committee will forward a recommendation to the superintendent for review and transmittal to the complainant~~ a copy in writing shall be sent to the complainant, the district Superintendent, and the local board. ~~The superintendent will have five school days to respond.~~

The complainant may appeal the committee's decisions in writing through the superintendent to the board. ~~Following notification, the board must respond no later than five school days after the second board meeting.~~

Instructions to evaluating committees

The board directs the ~~evaluating committees~~ district review committee to bear in mind the principles of the freedom to learn and to read. The committee~~s~~ must base their decisions on these principles rather than on defense of individual materials. Freedom of inquiry is vital to education in a democracy.

The committee should study all materials thoroughly and read available reviews. The committee should check the general acceptance of the materials by consulting standard evaluation aids and local holdings in other schools.

The committee must not pull passages or parts out of context. The committee must weigh values and faults against each other and base its opinions on the material as a whole.

Should a committee recommend the removal of a book, the committee's final report must demonstrate that its decision was not intended to remove books to deny students' access to ideas which committee members find to be repugnant. Such an intention would violate Constitutional standards. The committee must further demonstrate that the books in question are not educationally suitable.

 (see next page)

The committee report, reflecting the majority opinion, will be given to the complainant, the district Superintendent, and the local board at the conclusion of the committee's discussion on the questioned materials. Dissenting committee members must not publically challenge/attack the consensus decision of the entire committee.

The following is the suggested format or outline for report from evaluating committee.

- list of committee members and their positions
- statement ensuring that each committee member read the material in its entirety
- list of review source(s) consulted
- statement of majority opinion
- committee's final decision

Issued 6/7/82; Revised 8/15/82, 4/16/90, 9/23/13, 11/14/22

EXHIBIT M

MEMORANDUM

To: Members of the Board of Trustees

Through: Dr. Akil E. Ross, Sr.
Superintendent

From: Dr. Michael R. Harris

Date: October 31, 2022

Re: November 14, 2022 Board Meeting
Information Report

Item: Paper/Pencil Testing Waiver

Background: Attached is an Information Report pertaining to the district's request for a waiver to the Education Accountability Act which mandates that all students participate in the online administration of the SC READY assessment. District 5 is requesting a waiver so that third grade students can participate in the paper/pencil version of the SC READY English Language Arts assessment in 2022-23. We are also requesting paper/pencil SC READY testing for all students who are homebound or homebased and unable to attend school.

Attachments: Reasons for Waiver Request; Waiver Request

RATIONALE

The Education Accountability Act (EAA) mandates computer-based testing for SC READY and SCPASS with the exception of students with disabilities as specified in their Individualized Education Program or 504 plan. A proviso in the General Appropriations Bill allows districts to request a waiver from the State Board of Education (SBE) to administer the tests on paper.

The administration of School District Five recommends that an online testing waiver request is made for the following:

- **SC READY – English Language Arts**
  Grade 3

- **Other**
  All assessments administered to homebound and homebased students who are unable to attend school.

Reason(s) for Waiver Request:

- This is the third year our students in grade three have had individual devices. Composing essays and written responses on the computer requires students to master the location of each letter on the keyboard as well as the keyboard commands for functions such as capitalization and punctuation. Students' participation in the online format of this assessment may therefore produce results that reflect students' computer proficiency rather than their mastery of the writing standards for their grade level. We are addressing the need to improve our younger students' computer proficiency. We have provided devices to students in the early elementary grades so these students will be better prepared for the use of technology as they progress into the upper elementary grades. We plan to continue to offer technology instruction to students in all elementary grades, and we are now able to integrate our technology into the instructional day more consistently due to the added devices. With the additional devices, we have adopted a phased-in approach to the online administration, increasing the number of students who participate in the online administration each year. In 2021-22, fifth grade students switched from the paper/pencil version to the online administration. In 2022-23, fourth grade students will switch from the paper/pencil version to the online administration. In 2023-24, third grade students will switch from the paper/pencil version to the online administration.

- The availability and reliability of internet access cannot be guaranteed for homebound and homebased students.

If the waiver is approved, all paper administrations of SC READY must be completed during the first ten days of the district's twenty-day testing window.

RECOMMENDATION

Below are the district administration's drafted responses for the South Carolina Department of Education's testing modality waiver for the 2022-23 school year.

Assessment
SC READY ELA
All assessments administered to homebound and homebased students who are unable to attend school.

Grades
3
All grade levels of homebound and homebased students who are unable to attend school.

Schools: Ballentine Elementary, Chapin Elementary, Dutch Fork Elementary, H.E. Corley Elementary, Harbison West Elementary, Irmo Elementary, Lake Murray Elementary, Leaphart Elementary, Nursery Road Elementary, Oak Pointe Elementary, Piney Woods Elementary, River Springs Elementary, Seven Oaks Elementary

Please state specific reason(s) why the selected assessment(s) cannot be administered online during the current school year:*
This is the third year our students in grade three have had individual devices. While the students are able to respond to multiple choice-style questions on the devices, we have found that the students in grade three best express their writing via paper and pencil. Composing essays and written responses on the computer requires students to master the location of each letter on the keyboard as well as the keyboard commands for functions such as capitalization and punctuation. Their participation in the computer format of this assessment will therefore produce results that reflect students' computer proficiency rather than their mastery of the writing standards for their grade level.

We cannot ensure internet access and reliability when we assess students in settings outside of school district control, i.e., homebound and homebased administration.

Please provide an action plan for how the district will comply with administering assessments online in the future:
We have provided devices to students in the early elementary grades so these students will be better prepared for the use of technology as they progress into the upper elementary grades. We have also provided devices to students in the upper elementary grades. We plan to continue to offer technology instruction to students in all elementary grades, and we are now able to integrate our technology into the instructional day more consistently due to the added devices. This will allow students to improve their typing and formatting skills so that they are better able to compose their writing on the computer. Students in fourth grade will participate in the online version of SC READY ELA during the 2022-23 school year, and third grade students will move to the online version of SC READY ELA during the 2023-24 school year.

Did the district obtain a waiver for the previous school year?*
Yes

Please provide the status of last year's plan to be ready for online testing:*
As outlined in last year's plan, we will require fourth and fifth grade students to participate in the online test administration during the 2022-23 school year. Students enrolled in our virtual program (FIVE) will also participate in the online test administration as their mode of instruction will match their mode of testing. We have increased the number of devices for students in grades three since 2019.

EXHIBIT N

MEMORANDUM

To: Members of the Board of Trustees

Through: Dr. Akil E. Ross, Sr.
Superintendent

From: Dr. Michael R. Harris

Date: November 9, 2022

Re: November 21, 2022 Board Meeting
Information Report

Item: 45th Day Enrollment
(All Students – In Person Only – FIVE Only)

Attached is an Information Report pertaining to 2022-2023 45-Day Enrollment.

Please note that the 45th day of school for the 2022-2023 school year concluded on October 20, 2022.

MRH:lm

2022-23 Enrollment for October 20, 2022

ALL STUDENTS

Day 45 - Final

School	PK	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total
Ballentine Elementary School	6	72	63	109	106	91	80								**527**
Chapin Elementary School	90	115	144	146	141	162									**798**
Chapin High School											431	421	420	343	**1615**
Chapin Intermediate School							415	498							**913**
Chapin Middle School								4	495	492					**991**
CrossRoads Intermediate School								698							**698**
Dutch Fork Elementary School	36	60	77	84	68	72	79								**476**
Dutch Fork High School											504	478	369	375	**1726**
Dutch Fork Middle School								4	449	468					**921**
H E Corley Elementary School	104	76	78	76	86	80	58								**558**
Harbison West Elementary School	89	67	65	75	85	75	94								**550**
Irmo Elementary School	23	68	80	100	94	83	96								**544**
Irmo High School											409	366	269	263	**1307**
Irmo Middle School								135	448	428					**1011**
Lake Murray Elementary School	7	152	146	158	166	187									**816**
Leaphart Elementary School	22	75	73	76	86	78	84								**494**
Nursery Road Elementary School	39	58	73	75	66	67	73								**451**
Oak Pointe Elementary School	20	74	69	98	82	75	102								**520**
Piney Woods Elementary School	2	90	106	95	100	110									**503**
River Springs Elementary School	21	64	59	64	78	82	103								**471**
Seven Oaks Elementary School	43	81	79	77	84	81	78								**523**
Spring Hill High School											282	290	260	257	**1089**
Grand Total	**502**	**1052**	**1112**	**1233**	**1242**	**1243**	**1262**	**1339**	**1392**	**1388**	**1626**	**1555**	**1318**	**1238**	**17502**

All students registered in PowerSchool on Day 45 are included in this report regardless of funding status.

Data pulled from PowerSchool at 4:00 PM on 10/27/2022

2022-23 Enrollment for October 20, 2022 IN-PERSON **Day 45 - Final**

School	PK	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total
Ballentine Elementary School	6	72	63	106	102	88	77								**514**
Chapin Elementary School	90	115	144	145	140	162									**796**
Chapin High School											415	417	409	332	**1573**
Chapin Intermediate School							412	489							**901**
Chapin Middle School								4	484	485					**973**
CrossRoads Intermediate School								662							**662**
Dutch Fork Elementary School	36	60	77	84	67	70	77								**471**
Dutch Fork High School											481	457	356	362	**1656**
Dutch Fork Middle School								4	433	452					**889**
H E Corley Elementary School	104	76	78	76	85	79	57								**555**
Harbison West Elementary School	89	67	65	75	84	75	91								**546**
Irmo Elementary School	23	68	80	100	90	82	92								**535**
Irmo High School											379	346	255	253	**1233**
Irmo Middle School								135	423	402					**960**
Lake Murray Elementary School	7	152	146	156	165	186									**812**
Leaphart Elementary School	22	75	73	76	83	76	80								**485**
Nursery Road Elementary School	39	58	73	75	66	65	73								**449**
Oak Pointe Elementary School	20	74	69	97	82	75	101								**518**
Piney Woods Elementary School	2	90	106	95	100	110									**503**
River Springs Elementary School	21	64	59	64	77	82	103								**470**
Seven Oaks Elementary School	43	81	79	75	81	78	75								**512**
Spring Hill High School											282	290	260	253	**1085**
Grand Total	**502**	**1052**	**1112**	**1224**	**1222**	**1228**	**1238**	**1294**	**1340**	**1339**	**1557**	**1510**	**1280**	**1200**	**17098**

All students registered in PowerSchool on Day 45 are included in this report regardless of funding status.

Data pulled from PowerSchool at 4:00 PM on 10/27/2022

2022-23 Enrollment for October 20, 2022

FIVE

Day 45 - Final

School	PK	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total
Ballentine Elementary School				3	4	3	3								**13**
Chapin Elementary School				1	1										**2**
Chapin High School											16	4	11	11	**42**
Chapin Intermediate School							3	9							**12**
Chapin Middle School									11	7					**18**
CrossRoads Intermediate School								36							**36**
Dutch Fork Elementary School					1	2	2								**5**
Dutch Fork High School											23	21	13	13	**70**
Dutch Fork Middle School									16	16					**32**
H E Corley Elementary School					1	1	1								**3**
Harbison West Elementary School					1		3								**4**
Irmo Elementary School					4	1	4								**9**
Irmo High School											30	20	14	10	**74**
Irmo Middle School									25	26					**51**
Lake Murray Elementary School				2	1	1									**4**
Leaphart Elementary School					3	2	4								**9**
Nursery Road Elementary School						2									**2**
Oak Pointe Elementary School				1			1								**2**
Piney Woods Elementary School															**0**
River Springs Elementary School					1										**1**
Seven Oaks Elementary School				2	3	3	3								**11**
Spring Hill High School														4	**4**
Grand Total	**0**	**0**	**0**	**9**	**20**	**15**	**24**	**45**	**52**	**49**	**69**	**45**	**38**	**38**	**404**

All students registered in PowerSchool on Day 45 are included in this report regardless of funding status.

Data pulled from PowerSchool at 4:00 PM on 10/27/2022